



Long Term Financial Plan 2016/17 to 2026/27

Adopted 15 December 2016

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Part A

Introduction

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OVERVIEW

The document provides an overview of Council's Long Term Financial Plan (LTFP). The document is divided into seven distinct sections as follows:

Section	Description
A. Overview	This section provides a brief summary of the information contained in this document.
B. Operating Budgets	Details of all operating budgets on a program basis. The programs are classified in the four groups which form Council's organisation structure.
C. Capital Expenditure	Outlines the capital projects included in the budget for the General, Water and Wastewater (Sewer) Funds.
D. Section 94 and Capital Income	A summary of the movement in Section 94 contributions along with other capital income such as Grants, Contributions, Loans and Asset sales.
E. Reserves	Details the transfers to and from reserves for the General Fund, along with the estimated reserve balances.
F: Loan Repayments	Principal and interest repayment summary for the General Fund.
G. Appendices	Additional supporting information.

The appendices provide important information to assist in understanding this document. Those appendices are as follows

Income Statements	Forecast Income Statements are provided for the General, Water and Wastewater Funds, and also on a consolidated basis.
Balance Sheets	Forecast Balance Sheets are provided for the General, Water and Wastewater Funds, and also on a consolidated basis.

GENERAL FUND – CASH FORECAST AND LONG TERM FINANCIAL PLAN

The opposite page provides the cash forecast for General Fund. The estimates from 2017/18 onwards are preliminary and provide a guide as to where the organisation is heading. Explanations for each item are:

Operating Revenues Represents total operating revenues for General Fund as per Part B of this document.

Operating Expenses Represents total operating expenses, excluding depreciation, for General Fund, as per Part B of this document.

Operating Results This records the operating result for the fund, excluding depreciation, with the net operating result including depreciation and other non-cash items.

Capital Grants and Contributions As the operating result does not include income items that are of a capital nature, they must be included to determine the overall cash result.

- *Capital Grants and Contributions:* This item represents the capital grants and capital contributions recognised in Part D of this document
- *Section 94 Contributions Collected:* Represents Section 94 developer contributions collected. A full explanation of this item is detailed in Part D of this document

Non-operating Funds Employed Includes income items that do not form part of the operating result.

- *Loan Funds Used:* Represents loans applied during the year
- *Proceeds from Disposal of Assets:* Represents funds derived from estimated asset sales, which primarily relate to land holdings.

Funds deployed for Non-operating Purposes Represents expenditure of a capital nature.

- *Capital Expenditure:* Represents capital works as per Part C of this document.
- *Repayment of Principal on Loans:* Represents total loan principal repayments for the General Fund.

Leave Liabilities

- *Net Increase / (decrease) in leave liabilities:* In order to determine the actual cash result for the year it is necessary to estimate the net increase / (decrease) in leave liabilities matched against the leave expense accruals in the operating budget.

Cash Surplus / (Deficit) This section details the estimated increase / (decrease) in cash for the financial year.

Reserve Movements This section shows how the cash surplus, or deficit, is funded.

- *Reserves:* This represents the net movement in reserves. Full details of the movements are detailed in Part E of this document. Internally restricted reserves are funds restricted in their use by Council policy. Externally restricted reserves are funds restricted in their use by legislation.
- *Working Capital:* This represents the net movement in unrestricted working capital available (i.e. cash).

Reserve Balances This section shows the estimated closing balances for the equity items relating to cash. This includes internal reserves, external reserves, section 94 contributions and working capital.

GENERAL FUND - LONG TERM FINANCIAL PLAN (2013/14 to 2026/27)															
ACTUAL			ITEM	ESTIMATED											
2013/14	2014/15	2015/16		2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
OPERATING RESULTS															
General Fund Activities															
46,105,000	49,178,400	50,716,000	Operating Revenues	54,340,100	7	51,843,900	54,042,900	56,100,500	57,656,600	59,046,200	60,493,200	62,175,700	63,690,400	65,351,600	67,095,000
36,361,000	35,858,700	40,283,100	Less Operating Expenses	42,073,000	4	38,710,700	40,074,200	41,245,400	42,309,300	43,274,500	43,920,100	44,883,200	45,995,900	46,726,300	47,563,300
9,744,000	13,319,700	10,432,900	Operating Result before Non-cash Items	12,267,100	18	13,133,200	13,968,700	14,855,100	15,347,300	15,771,700	16,573,100	17,292,500	17,694,500	18,625,300	19,531,700
15,865,700	14,144,300	14,166,800	Less Depreciation	13,056,400	(8)	13,383,900	13,704,300	14,071,100	14,353,700	14,642,100	14,936,400	15,236,400	15,542,500	15,854,800	16,173,200
289,900	725,700	(319,800)	Less Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0
169,300	231,300	190,800	Less Unwinding Interest Free Loans	205,900	8	119,100	70,200	48,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600
3,967,400	3,347,700	0	Less Loss on Disposal of Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0
(10,548,300)	(5,129,300)	(3,604,900)	Net Operating Result	(995,200)	(72)	(369,800)	194,200	736,000	973,000	1,108,200	1,614,600	2,033,200	2,128,200	2,745,800	3,332,900
Add Capital Grants and Contributions															
6,861,000	4,752,500	8,258,000	Capital Grants and Contributions	11,758,300	42	4,858,900	709,100	286,300	114,700	116,700	118,700	120,700	122,700	124,700	126,900
2,269,000	2,924,000	2,226,100	Section 94 Contributions Collected	3,234,000	45	7,301,000	8,483,000	6,694,000	12,860,000	13,118,000	3,380,000	3,447,000	3,516,000	3,586,000	3,658,000
Add Non-operating Funds Employed															
1,200,000	725,000	500,000	Loan Funds Used	900,000	80	12,213,000	2,500,000	0	8,340,000	0	0	0	0	0	0
1,805,000	2,809,800	2,286,400	Proceeds from Disposal of Assets	5,450,000	138	4,100,000	4,475,000	4,475,000	5,760,000	1,360,000	960,000	960,000	960,000	960,000	960,000
Subtract Funds Deployed for Non-operating Purposes															
(27,878,000)	(18,233,400)	(22,896,800)	Capital Expenditure	(39,843,300)	74	(37,325,500)	(33,660,000)	(17,505,000)	(42,477,700)	(26,262,700)	(14,247,900)	(17,767,400)	(15,895,200)	(18,070,300)	(20,439,600)
(3,216,000)	(3,395,400)	(3,788,900)	Repayment of Principal on Loans	(3,696,200)	(2)	(3,172,300)	(3,235,800)	(3,306,900)	(3,029,100)	(3,526,900)	(3,067,900)	(2,333,200)	(2,059,000)	(1,429,600)	(1,424,900)
Net Movement in Other Working Capital Items															
(1,957,800)	(507,100)	2,036,000	Net Incr / (Decr) in Leave and Working Capital	200,000	(90)	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Add Back Non-Cash Expense															
15,865,700	14,144,300	14,166,800	Depreciation	13,056,400	(8)	13,383,900	13,704,300	14,071,100	14,353,700	14,642,100	14,936,400	15,236,400	15,542,500	15,854,800	16,173,200
333,000	(30,000)	(163,000)	Investment Premiums	0	(100)	0	0	0	0	0	0	0	0	0	0
0	(460,100)	0	Fair Value Adjustments Rental Properties	0	0	0	0	0	0	0	0	0	0	0	0
289,900	725,700	(319,800)	Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0
169,300	231,300	190,800	Unwinding Interest Free Loans	205,900	8	119,100	70,200	48,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600
3,967,400	3,347,700	0	Loss on Disposal of Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0
(10,839,800)	1,905,000	(1,109,300)	Cash Reserves - Increase / (Decrease)	(9,730,100)	777	1,308,300	(6,560,000)	5,698,500	(2,884,800)	776,800	3,916,000	1,919,600	4,538,900	3,996,100	2,612,100
Movement in Reserves - Increase / (Decrease)															
(11,293,000)	2,180,200	521,200	Reserves - Internal - Increase / (Decrease)	(9,930,000)		(3,912,000)	2,020,100	(471,900)	(187,400)	1,121,100	827,300	250,100	1,087,300	459,000	567,500
453,000	(275,200)	(1,630,500)	Reserves - External - Increase / (Decrease)	195,200		5,380,400	(8,332,600)	6,477,400	(2,369,300)	(70,200)	3,369,200	1,841,000	3,676,400	3,859,800	2,320,400
200	0	0	Working Capital - Increase / (Decrease)	4,700		(160,100)	(247,500)	(307,000)	(328,100)	(274,100)	(280,500)	(171,500)	(224,800)	(322,700)	(275,800)
(10,839,800)	1,905,000	(1,109,300)	Total Movement in Reserves	(9,730,100)		1,308,300	(6,560,000)	5,698,500	(2,884,800)	776,800	3,916,000	1,919,600	4,538,900	3,996,100	2,612,100
Reserves - Balances as at 30 June															
25,427,000	27,607,200	28,128,400	Internal Reserves	18,198,400		14,286,400	16,306,500	15,834,600	15,647,200	16,768,300	17,595,600	17,845,700	18,933,000	19,392,000	19,959,500
11,070,600	10,795,400	9,164,900	External Reserves	9,360,100		14,740,500	6,407,900	12,885,300	10,516,000	10,445,800	13,815,000	15,656,000	19,332,400	23,192,200	25,512,600
3,034,800	3,034,800	3,034,800	Working Capital	3,039,500		2,879,400	2,631,900	2,324,900	1,996,800	1,722,700	1,442,200	1,270,700	1,045,900	723,200	447,400
39,532,400	41,437,400	40,328,100	Total	30,598,000		31,906,300	25,346,300	31,044,800	28,160,000	28,936,800	32,852,800	34,772,400	39,311,300	43,307,400	45,919,500

WATER OPERATIONS – CASH FORECAST AND LONG TERM FINANCIAL PLAN

The opposite page provides the cash forecast for the Water Operations.

Explanations for each item are:

Operating Revenues Represents total operating revenues for the Water Fund as per Part B of this document.

Operating Expenses Represents total operating expenses, excluding depreciation for the Water Fund, as per Part B of this document.

Operating Results This records the operating results for the fund, both before and after depreciation.

Capital Grants and Contributions As the operating result does not include income items that are of a capital nature, they must be included to determine the overall cash result.

- *Capital Grants and Contributions*: This item represents the capital grants and capital contributions recognised in Part D of this document.
- *Section 64 Contributions Collected*: Total Section 64 contributions collected for the year.

Non-operating Funds Employed This item includes income items that do not form part of the operating result.

- *Loan Funds Used*: Represents loans applied during the year.

Funds deployed for Non-operating Purposes This item represents expenditure of a capital nature.

- *Capital Expenditure*: Represents capital works as per Part C of this document.
- *Repayment of Principal on Loans*: Represents total loan principal repayments for the Water Fund.
- *Section 64 Funds (Unexpended) / Reserves Expended*: This item identifies whether there are funds drawn from Section 64 contributions held, inclusive of interest earned, or whether the expenditure from Section 64 contributions for the year is less than the amount collected.
- *Dividend*: Represents a compulsory dividend paid to the General Fund.

Cash Surplus / (Deficit) This section provides the estimated movement in cash for the financial year.

Reserve Movements This section shows how the cash surplus or deficit is funded:

Restricted Reserves: This represents the net movement in internal reserves held by the Water Fund. All reserves held by the Water Fund are externally restricted by legislation in that they must be expended on Water Fund activities. However, even though they are restricted, Council maintains internal reserves to finance future capital works, along with the externally restricted Section 64 contributions.

Reserve Balances This section shows the estimated closing balances for the equity items relating to cash. This includes reserves and section 64 contributions.

WATER OPERATIONS - LONG TERM FINANCIAL PLAN (2013/14 to 2026/27)															
ACTUAL			ITEM	ESTIMATED											
2013/14	2014/15	2015/16		2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			OPERATING RESULTS												
10,689,100	10,892,500	11,199,100	Operating Revenues	11,496,600	3	11,715,500	11,971,600	12,214,700	12,646,600	13,145,300	13,548,300	14,016,500	14,531,700	15,077,100	15,726,400
9,141,100	9,317,700	9,313,000	Less Operating Expenses	9,930,600	7	9,813,700	10,102,200	10,317,300	10,578,900	10,858,600	11,195,600	11,440,000	11,742,700	12,053,500	12,373,200
1,548,000	1,574,800	1,886,100	Operating Result before Non-cash Items	1,566,000	(17)	1,901,800	1,869,400	1,897,400	2,067,700	2,286,700	2,352,700	2,576,500	2,789,000	3,023,600	3,353,200
1,859,500	1,478,700	1,498,900	Depreciation Expense	1,428,000	(5)	1,520,000	1,550,400	1,581,500	1,613,200	1,645,500	1,678,500	1,712,100	1,746,400	1,781,400	1,817,100
0	0	0	Less Unwinding Interest Free Loans	0	0	0	0	0	0	0	0	0	0	0	0
111,000	20,600	38,000	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0
(422,500)	75,500	349,200	Operating Result after Depreciation	138,000	(60)	381,800	319,000	315,900	454,500	641,200	674,200	864,400	1,042,600	1,242,200	1,536,100
Add Capital Grants and Contributions															
368,600	336,400	0	Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0
430,400	454,900	837,900	Section 64 Contributions Collected	610,000	(27)	575,000	600,000	620,000	640,000	660,000	680,000	700,000	720,000	740,000	760,000
Add Non-operating Funds Employed															
0	0	0	Loan Funds Used	0	0	0	0	0	0	0	0	0	0	0	0
137,600	136,200	23,000	Transfer from Section 64 Recoupments BBRC	100,000	335	0	0	0	0	0	0	0	0	0	0
Subtract Funds Deployed for Non-operating Purposes															
(1,827,100)	(2,821,700)	(1,427,000)	Capital Expenditure	(3,574,000)	150	(3,404,000)	(3,980,000)	(3,636,000)	(2,261,000)	(5,942,400)	(4,638,000)	(4,098,000)	(4,095,000)	(1,934,000)	(1,804,000)
(137,600)	(136,200)	(23,000)	Contributions - Section 64 Recoupments BBRC	(100,000)	335	0	0	0	0	0	0	0	0	0	0
0	0	0	Repayment of Principal on Loans	0	0	0	0	0	0	0	0	0	0	0	0
Net Movement in Other Working Capital Items															
0	264,500	0	Net Incr / (Decr) in Leave and Working Capital	0	0	0	0	0	0	0	0	0	0	0	0
Add Back Non-Cash Expense															
1,859,500	1,478,700	1,498,900	Depreciation	1,428,000	(5)	1,520,000	1,550,400	1,581,500	1,613,200	1,645,500	1,678,500	1,712,100	1,746,400	1,781,400	1,817,100
0	0	0	Unwinding Interest Free Loans	0	0	0	0	0	0	0	0	0	0	0	0
111,000	20,600	38,000	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0
519,900	(191,100)	1,297,000	Reserves Movement - Increase / (Decrease)	(1,398,000)	(208)	(927,200)	(1,510,600)	(1,118,600)	446,700	(2,995,700)	(1,605,300)	(821,500)	(586,000)	1,829,600	2,309,200
Movement in Reserves - Increase / (Decrease)															
979,100	966,800	461,000	Water Reserves	(267,100)		(392,600)	654,000	(374,900)	(51,500)	(2,105,700)	842,700	(934,400)	(500,900)	1,088,300	1,522,900
(459,200)	(1,157,900)	836,000	Developer Contributions - Section 64	(1,130,900)		(534,600)	(2,164,600)	(743,700)	498,200	(890,000)	(2,448,000)	112,900	(85,100)	741,300	786,300
519,900	(191,100)	1,297,000	Total Movement in Reserves (incl Sec 64)	(1,398,000)		(927,200)	(1,510,600)	(1,118,600)	446,700	(2,995,700)	(1,605,300)	(821,500)	(586,000)	1,829,600	2,309,200
Reserves - Balances as at 30 June															
2,916,000	3,882,800	4,343,800	Water Reserves	4,076,700		3,684,100	4,338,100	3,963,200	3,911,700	1,806,000	2,648,700	1,714,300	1,213,400	2,301,700	3,824,600
7,747,000	6,589,100	7,425,100	Developer Contributions - Section 64	6,294,200		5,759,600	3,595,000	2,851,300	3,349,500	2,459,500	11,500	124,400	39,300	780,600	1,566,900
10,663,000	10,471,900	11,768,900	Total Reserves	10,370,900		9,443,700	7,933,100	6,814,500	7,261,200	4,265,500	2,660,200	1,838,700	1,252,700	3,082,300	5,391,500

WASTEWATER OPERATIONS – CASH FORECAST AND LONG TERM FINANCIAL PLAN

The opposite page provides the cash forecast for the Wastewater Operations.

Explanations for each item are:

Operating Revenues Represents total operating revenues for the Wastewater Fund as per Part B of this document.

Operating Expenses Represents total operating expenses, excluding depreciation, for the Wastewater Fund, as per Part B of this document.

Operating Results This records the operating results for the fund, both before and after depreciation.

Capital Grants and Contributions As the operating result does not include income items that are of a capital nature, they must be included to determine the overall cash result.

- *Capital Grants and Contributions*: This item represents the capital grants and capital contributions recognised in Part D of this document.
- *Section 64 Contributions Collected*: Total Section 64 contributions collected for the year.

Non-operating Funds Employed This item includes income items that do not normally form part of the operating result.

- *Loan Funds Used*: Represents loans applied during the year.

Funds deployed for Non-operating Purposes This item represents expenditure of a capital nature.

- *Capital Expenditure*: Represents capital works as per Part C of this document.
- *Repayment of Principal on Loans*: Represents total loan principal repayments for the Wastewater Fund.
- *Section 64 Funds (Unexpended) / Reserves Expended*: This item identifies whether there are funds drawn from Section 64 contributions held, inclusive of interest earned, or whether the expenditure from Section 64 contributions for the year is less than the amount collected. A positive figure represents a drawdown from reserves and a negative figure represents a net transfer to reserves.
- *Dividend*: Represents a compulsory dividend paid to the General Fund.

Cash Surplus / (Deficit) This section provides what the estimated movement in cash is expected to be for the financial year.

Reserve Movements This section shows how the cash surplus or deficit is funded.

- *Restricted Reserves*: This represents the net movement in reserves held by the Wastewater Fund. All reserves held by the Wastewater Fund are externally restricted by legislation in that they must be expended on Wastewater Fund activities. However, even though they are restricted, Council maintains internal reserves to finance future capital works, along with the externally restricted Section 64 contributions.

Reserve Balances This section shows the estimated closing balances for the equity items relating to cash. This includes reserves and section 64 contributions.

WASTEWATER OPERATIONS - LONG TERM FINANCIAL PLAN (2013/14 to 2026/27)															
ACTUAL			ITEM	ESTIMATED											
2013/14	2014/15	2015/16		2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			OPERATING RESULTS												
14,462,800	15,355,900	16,363,900	Operating Revenues	17,625,900	8	18,037,700	18,500,900	19,003,000	19,718,600	20,263,300	20,872,600	21,465,100	22,152,900	22,932,600	23,736,300
13,987,000	13,866,900	13,468,900	Less Operating Expenses	14,519,200	8	14,098,200	13,999,400	14,112,100	14,219,100	14,237,800	14,320,800	14,305,300	14,339,700	14,313,600	14,351,800
475,800	1,489,000	2,895,000	Operating Result before Non-cash Items	3,106,700	7	3,939,500	4,501,500	4,890,900	5,499,500	6,025,500	6,551,800	7,159,800	7,813,200	8,619,000	9,384,500
2,643,100	2,314,300	3,531,900	Depreciation Expense	2,678,000	(24)	3,600,000	3,672,000	3,745,000	3,820,000	3,896,000	3,974,000	4,053,000	4,134,000	4,217,000	4,301,000
394,000	349,200	301,100	Less Unwinding Interest Free Loans	249,000	(17)	194,000	134,000	69,000	0	0	0	0	0	0	0
20,300	12,216,800	10,800	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0
(2,581,600)	(13,391,300)	(948,900)	Operating Result after Depreciation	179,700	(119)	145,500	695,500	1,076,900	1,679,500	2,129,500	2,577,800	3,106,800	3,679,200	4,402,000	5,083,500
0	0	0	Add Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0
1,351,900	1,385,900	1,724,500	Section 64 Contributions Collected	1,300,000	(25)	1,500,000	1,530,000	1,570,000	1,610,000	1,660,000	1,700,000	1,740,000	1,780,000	1,820,000	1,860,000
690,000	0	0	Add Non-operating Funds Employed	0	0	0	0	0	0	0	0	0	0	0	0
559,600	409,000	0	Loan Funds Used	0	0	0	0	0	0	0	0	0	0	0	0
			Transfer from Section 64 Recoupments BBRC	0	0	0	0	0	0	0	0	0	0	0	0
(8,112,100)	(4,320,400)	(2,267,300)	Subtract Funds Deployed for Non-operating Purposes	(6,246,000)	175	(4,847,000)	(4,732,000)	(6,279,400)	(6,374,300)	(4,650,000)	(4,988,000)	(1,088,000)	(1,106,000)	(1,227,000)	(1,168,000)
(559,600)	(409,000)	0	Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0
(2,384,800)	(2,187,900)	(2,793,300)	Contributions - Section 64 Recoupments BBRC	(2,957,900)	6	(3,095,600)	(3,134,000)	(3,280,300)	(2,453,500)	(2,654,100)	(2,844,100)	(3,037,000)	(3,235,000)	(3,430,000)	(3,627,000)
			Repayment of Principal on Loans												
468,500	89,600	(305,500)	Net Movement in Other Working Capital Items	0	(100)	0	0	0	0	0	0	0	0	0	0
			Net Incr / (Decr) in Leave and Working Capital												
2,643,100	2,314,300	3,531,900	Add Back Non-Cash Expense	2,678,000	(24)	3,600,000	3,672,000	3,745,000	3,820,000	3,896,000	3,974,000	4,053,000	4,134,000	4,217,000	4,301,000
394,000	349,200	301,100	Depreciation	249,000	(17)	194,000	134,000	69,000	0	0	0	0	0	0	0
20,300	12,216,800	10,800	Unwinding Interest Free Loans	0	(100)	0	0	0	0	0	0	0	0	0	0
			Loss on Disposal of Infrastructure Assets												
(7,510,700)	(3,543,800)	(746,600)	Wastewater Reserves - Increase / (Decrease)	(4,797,200)	543	(2,503,100)	(1,834,500)	(3,098,800)	(1,718,300)	381,400	419,700	4,774,800	5,252,200	5,782,000	6,449,500
(8,193,600)	(4,663,700)	(2,387,900)	Movement in Reserves - Increase / (Decrease)	(3,619,600)		(1,430,700)	1,430,000	(4,031,800)	(131,800)	48,100	652,900	4,551,200	5,082,600	5,665,600	6,389,500
682,900	1,119,900	1,641,300	Wastewater Reserves	(1,177,600)		(1,072,400)	(3,264,500)	933,000	(1,586,500)	333,300	(233,200)	223,600	169,600	116,400	60,000
(7,510,700)	(3,543,800)	(746,600)	Developer Contributions - Section 64	(4,797,200)		(2,503,100)	(1,834,500)	(3,098,800)	(1,718,300)	381,400	419,700	4,774,800	5,252,200	5,782,000	6,449,500
			Total Movement in Reserves (incl Section 64)												
15,178,000	10,514,300	8,126,400	Reserves - Balances as at 30 June	4,506,800		3,076,100	4,506,100	474,300	342,500	390,600	1,043,500	5,594,700	10,677,300	16,342,900	22,732,400
3,420,600	4,540,500	6,181,800	Wastewater Reserves	5,004,200		3,931,800	667,300	1,600,300	13,800	347,100	113,900	337,500	507,100	623,500	683,500
18,598,600	15,054,800	14,308,200	Developer Contributions - Section 64	9,511,000		7,007,900	5,173,400	2,074,600	356,300	737,700	1,157,400	5,932,200	11,184,400	16,966,400	23,415,900
			Total												

CONSOLIDATED OPERATIONS - LONG TERM FINANCIAL PLAN (2013/14 to 2026/27)															
ACTUAL			ITEM	ESTIMATED											
2013/14	2014/15	2015/16		2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			OPERATING RESULTS												
			Operating Activities												
71,256,900	75,426,800	78,279,000	Operating Revenues	83,462,600	7	81,597,100	84,515,400	87,318,200	90,021,800	92,454,800	94,914,100	97,657,300	100,375,000	103,361,300	106,557,700
59,489,100	59,043,300	63,065,000	Less Operating Expenses	66,522,800	5	62,622,600	64,175,800	65,674,800	67,107,300	68,370,900	69,436,500	70,628,500	72,078,300	73,093,400	74,288,300
11,767,800	16,383,500	15,214,000	Operating Result before Non-cash Items	16,939,800	11	18,974,500	20,339,600	21,643,400	22,914,500	24,083,900	25,477,600	27,028,800	28,296,700	30,267,900	32,269,400
20,368,300	17,937,300	19,197,600	Less Depreciation	17,162,400	(11)	18,503,900	18,926,700	19,397,600	19,786,900	20,183,600	20,588,900	21,001,500	21,422,900	21,853,200	22,291,300
289,900	725,700	(319,800)	Less Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0
563,300	580,500	491,900	Less Unwinding Interest Free Loans	454,900	(8)	313,100	204,200	117,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600
4,098,700	15,585,100	48,800	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0
(13,552,400)	(18,445,100)	(4,204,500)	Net Operating Result	(677,500)	(84)	157,500	1,208,700	2,128,800	3,107,000	3,878,900	4,866,600	6,004,400	6,850,000	8,390,000	9,952,500
			Add Capital Grants and Contributions												
7,229,600	5,088,900	8,258,000	Capital Grants and Contributions	11,758,300	42	4,858,900	709,100	286,300	114,700	116,700	118,700	120,700	122,700	124,700	126,900
4,051,300	4,764,800	4,788,500	Section 64 and 94 Contributions	5,144,000	7	9,376,000	10,613,000	8,884,000	15,110,000	15,438,000	5,760,000	5,887,000	6,016,000	6,146,000	6,278,000
			Add Non-operating Funds Employed												
1,890,000	725,000	500,000	Loan Funds Used	900,000	80	12,213,000	2,500,000	0	8,340,000	0	0	0	0	0	0
1,805,000	2,809,800	2,286,400	Proceeds from Disposal of Assets	5,450,000	138	4,100,000	4,475,000	4,475,000	5,760,000	1,360,000	960,000	960,000	960,000	960,000	960,000
			Subtract Funds Deployed for Non-operating Purposes												
(37,817,200)	(25,375,500)	(26,591,100)	Capital Expenditure	(49,663,300)	87	(45,576,500)	(42,372,000)	(27,420,400)	(51,113,000)	(36,855,100)	(23,873,900)	(22,953,400)	(21,096,200)	(21,231,300)	(23,411,600)
(5,600,800)	(5,583,300)	(6,582,200)	Repayment of Principal on Loans	(6,654,100)	1	(6,267,900)	(6,369,800)	(6,587,200)	(5,482,600)	(6,181,000)	(5,912,000)	(5,370,200)	(5,294,100)	(4,859,600)	(5,051,900)
			Net Movement in Other Working Capital Items												
(1,489,300)	(153,000)	1,730,500	Net Incr / (Decr) in Leave and Working Capital	200,000	(88)	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
			Add Back Non-Cash Expense												
20,368,300	17,937,300	19,197,600	Depreciation	17,162,400	(11)	18,503,900	18,926,700	19,397,600	19,786,900	20,183,600	20,588,900	21,001,500	21,422,900	21,853,200	22,291,300
333,000	(30,000)	(163,000)	Investment Premiums	0	(100)	0	0	0	0	0	0	0	0	0	0
0	(460,100)	0	Fair Value Adjustments Rental Properties	0	0	0	0	0	0	0	0	0	0	0	0
289,900	725,700	(319,800)	Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0
563,300	580,500	491,900	Unwinding Interest Free Loans	454,900	(8)	313,100	204,200	117,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600
4,098,700	15,585,100	48,800	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0
(17,830,600)	(1,829,900)	(558,900)	Cash Reserves - Increase / (Decrease)	(15,925,300)	2,749	(2,122,000)	(9,905,100)	1,481,100	(4,156,400)	(1,837,500)	2,730,400	5,872,900	9,205,100	11,607,700	11,370,800
			Movement in Reserves - Increase / (Decrease)												
(11,293,000)	2,180,200	521,200	Reserves - Internal - Increase / (Decrease)	(9,930,000)		(3,912,000)	2,020,100	(471,900)	(187,400)	1,121,100	827,300	250,100	1,087,300	459,000	567,500
(6,537,800)	(4,010,100)	(1,080,100)	Reserves - External - Increase / (Decrease)	(6,000,000)		1,950,100	(11,677,700)	2,260,000	(3,640,900)	(2,684,500)	2,183,600	5,794,300	8,342,600	11,471,400	11,079,100
200	0	0	Working Capital	4,700		(160,100)	(247,500)	(307,000)	(328,100)	(274,100)	(280,500)	(171,500)	(224,800)	(322,700)	(275,800)
(17,830,600)	(1,829,900)	(558,900)	Total Movement in Reserves	(15,925,300)		(2,122,000)	(9,905,100)	1,481,100	(4,156,400)	(1,837,500)	2,730,400	5,872,900	9,205,100	11,607,700	11,370,800
			Reserves - Balances as at 30 June												
25,427,000	27,607,200	28,128,400	Internal Reserves	18,198,400		14,286,400	16,306,500	15,834,600	15,647,200	16,768,300	17,595,600	17,845,700	18,933,000	19,392,000	19,959,500
40,332,200	36,322,100	35,242,000	External Reserves	29,242,000		31,192,100	19,514,400	21,774,400	18,133,500	15,449,000	17,632,600	23,426,900	31,769,500	43,240,900	54,320,000
3,034,800	3,034,800	3,034,800	Working Capital	3,039,500		2,879,400	2,631,900	2,324,900	1,996,800	1,722,700	1,442,200	1,270,700	1,045,900	723,200	447,400
68,794,000	66,964,100	66,405,200	Total	50,479,900		48,357,900	38,452,800	39,933,900	35,777,500	33,940,000	36,670,400	42,543,300	51,748,400	63,356,100	74,726,900

Part B

Operating Budgets

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INTRODUCTION

This section of the document provides an analysis of the activities that Council undertakes on a regular basis. Each program is presented with two distinct sets of information, based on the left and right hand pages of the document. Explanations for each page are as follows:

Left Hand Page

This page provides narrative information relating to each program; i.e.

Manager and Budget Comments Person responsible for ensuring that the estimates are met and comments in respect to the estimates as per the right hand page.

Right Hand Page

This page provides numerical information for each program:

Actual (2012/13, 2013/14), 2014/15, 2015/16) These four columns represent the actual results for previous years. There can be changes in reporting formats over time, however the information is provided as a **guide** to what has occurred in the past.

Ledger Account and Budget Items These two columns include the ledger account number and a description of the main budget items for the program.

Estimated 2016/17 This is the estimate for the 2016/17 financial year.

Percentage This column provides figures expressed as a percentage, as to what the 2016/17 estimate has varied by as compared to the 2015/16 actual result.

Estimated 2017/18 to 2026/27 Forward estimates have been provided as a **guide** to show the overall financial trend for a ten year forecast period.

The bottom two lines, before the "Capital Movements" section, show:

Operating Result - Surplus / (Deficit) This line shows the operating result with depreciation included.

Cash Result - Surplus / (Deficit) Provides the cash result for the year, excluding depreciation.

Capital Movements

This section provides an overview of the capital movements for each program. The components of this section are:

Less Principal Repayments Represents any loan principal repayments relevant to the program.

Transfer to Reserves and Transfer from Reserves These two lines represent a summary of the various reserve movements for the program. Full details of reserve movements are contained in Part E.

Capital Income and Capital Expenditure These two lines highlight the capital income and expenditure for the program. Full details of capital movements are contained in Part C and Part D.

Cash Result after Capital Movements This final line shows the bottom line cash result for the program.

If the program is showing a deficit, this figure represents the amount that is being funded from general purpose revenues (i.e. rate income and the financial assistance grant) and other surplus revenue generating programs. If the program is showing a surplus these funds are being applied to assist in delivering other Council services.

STRATEGIC AND COMMUNITY FACILITIES GROUP - SUMMARY

Manager: Steve Barnier - "Group Manager – Strategic and Community Facilities"

Background

This section of the document provides details of the programs that form part of the Strategic and Community Facilities Group. There are six distinct programs being Strategic Planning, Community Centres and Halls, Cultural and Community Services, Library Services, Swimming Pools and Tourism.

Strategic Planning

This program includes all revenues and expenses related to strategic planning projects such as planning proposals (land rezonings), local environmental plans, development control plans, heritage studies and economic development programs.

Community Centres and Halls

This program includes revenues and expenses for the operation of the Kentwell Centre, Lennox Head Cultural and Community Centre, Alstonville Leisure and Entertainment Centre, the Richmond Room and the Ballina Surf Club, the Northern Rivers Community Gallery, Naval Museum and a number of small halls.

Cultural and Community Services

This program includes revenues and expenses for the operation of the Northern Rivers Community Gallery, Customer Service staff from the Council Administration Centre, Community Land Management staff and other miscellaneous community services.

Library Services

Costs associated with the operation of the Council owned libraries, which are managed by the Richmond Tweed Regional Library, through Lismore City Council.

Swimming Pools

Revenues and expenses associated with the operation of the Ballina and Alstonville swimming pools.

Tourism

Includes costs associated with the management of a range of activities including visitor services, marketing, grant administration and event management.

STRATEGIC AND COMMUNITY FACILITIES GROUP - SUMMARY																
ACTUAL				BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16		2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
				OPERATING REVENUES												
341,900	366,700	450,200	358,700	Strategic Planning	209,500	(42)	180,500	323,500	125,600	260,700	231,200	216,700	279,200	344,700	412,700	483,700
239,000	298,100	389,400	385,800	Community Centres and Halls	403,000	4	417,000	470,800	544,100	558,400	570,300	582,300	594,700	607,300	620,100	632,900
101,000	91,800	100,000	134,600	Cultural and Community Services	126,900	(5)	120,100	127,600	136,800	145,100	154,000	162,100	171,200	180,400	189,700	199,200
115,000	110,400	136,300	111,900	Library Services	78,600	(30)	79,800	81,800	83,900	86,000	87,800	89,600	91,400	93,300	95,200	97,200
321,000	348,700	354,100	407,300	Swimming Pools	388,000	(5)	388,200	468,500	480,300	492,600	502,800	513,000	523,400	534,100	544,900	556,100
146,100	139,100	139,700	144,900	Tourism	108,400	(25)	59,800	151,700	63,700	65,700	67,400	69,100	161,000	72,900	74,800	76,700
1,264,000	1,354,800	1,569,700	1,543,200	Total Operating Revenues	1,314,400	(15)	1,245,400	1,623,900	1,434,400	1,608,500	1,613,500	1,632,800	1,820,900	1,832,700	1,937,400	2,045,800
				OPERATING EXPENSES												
1,259,800	1,075,500	1,150,100	1,205,100	Strategic Planning	1,465,100	22	1,170,400	1,200,200	1,231,000	1,262,500	1,294,000	1,326,200	1,359,000	1,392,500	1,426,700	1,461,700
1,408,400	1,354,300	1,587,400	1,623,100	Community Centres and Halls	1,695,900	4	1,703,100	1,939,300	2,236,800	2,289,200	2,338,800	2,389,300	2,441,100	2,495,100	2,550,200	2,606,300
606,000	477,500	870,000	934,600	Cultural and Community Services	901,600	(4)	909,500	933,500	959,000	984,000	1,009,600	1,034,800	1,060,600	1,088,200	1,115,400	1,144,200
1,514,000	1,637,100	1,549,900	1,571,000	Library Services	1,647,000	5	1,598,500	1,638,300	1,679,000	1,720,600	1,755,600	1,791,200	1,827,500	1,864,500	1,902,400	1,941,000
881,100	867,100	822,100	792,800	Swimming Pools	887,700	12	1,188,900	1,465,200	1,475,400	1,486,300	1,493,700	1,499,400	1,505,500	1,512,100	1,519,000	1,524,400
679,700	736,400	673,000	740,400	Tourism	730,100	(1)	626,100	729,900	654,100	668,500	681,700	695,100	798,800	722,900	737,400	752,200
6,349,000	6,147,900	6,852,500	6,867,000	Total Operating Expenses	7,327,400	7	7,196,500	7,906,400	8,235,300	8,411,100	8,573,400	8,736,000	8,992,500	9,075,300	9,251,100	9,429,800
				NET PROGRAM OPERATING RESULT												
(917,900)	(708,800)	(699,900)	(846,400)	Strategic Planning	(1,255,600)	48	(989,900)	(876,700)	(1,105,400)	(1,001,800)	(1,062,800)	(1,109,500)	(1,079,800)	(1,047,800)	(1,014,000)	(978,000)
(1,169,400)	(1,056,200)	(1,198,000)	(1,237,300)	Community Centres and Halls	(1,292,900)	4	(1,286,100)	(1,468,500)	(1,692,700)	(1,730,800)	(1,768,500)	(1,807,000)	(1,846,400)	(1,887,800)	(1,930,100)	(1,973,400)
(505,000)	(385,700)	(770,000)	(800,000)	Cultural and Community Services	(774,700)	(3)	(789,400)	(805,900)	(822,200)	(838,900)	(855,600)	(872,700)	(889,400)	(907,800)	(925,700)	(945,000)
(1,399,000)	(1,526,700)	(1,413,800)	(1,459,100)	Library Services	(1,568,400)	7	(1,518,700)	(1,556,500)	(1,595,100)	(1,634,600)	(1,667,800)	(1,701,600)	(1,736,100)	(1,771,200)	(1,807,200)	(1,843,800)
(560,100)	(518,400)	(468,000)	(385,500)	Swimming Pools	(499,700)	30	(800,700)	(996,700)	(995,100)	(993,700)	(990,900)	(986,400)	(982,100)	(978,000)	(974,100)	(968,300)
(533,600)	(597,300)	(533,300)	(595,500)	Tourism	(621,700)	4	(566,300)	(578,200)	(590,400)	(602,800)	(614,300)	(626,000)	(637,800)	(650,000)	(662,600)	(675,500)
(5,085,000)	(4,793,100)	(5,082,800)	(5,323,800)	Total Operating Result - Surplus / (Deficit)	(6,013,000)	13	(5,951,100)	(6,282,500)	(6,800,900)	(6,802,600)	(6,959,900)	(7,103,200)	(7,171,800)	(7,242,600)	(7,313,700)	(7,384,000)
1,324,000	1,104,400	1,160,000	1,189,100	Add Back Depreciation	1,241,000	4	1,266,000	1,331,800	1,438,900	1,468,000	1,497,700	1,528,000	1,558,900	1,590,400	1,622,500	1,655,300
(3,761,000)	(3,688,700)	(3,922,800)	(4,134,700)	Total Cash Operating Result - Surplus / (Deficit)	(4,772,000)	15	(4,685,100)	(4,950,700)	(5,362,000)	(5,334,600)	(5,462,200)	(5,575,200)	(5,612,700)	(5,652,200)	(5,691,200)	(5,728,700)
				Capital Movements												
23,000	24,300	17,300	18,500	Less Principal Repayments	19,900		248,300	462,700	478,800	488,900	506,100	525,500	524,000	542,000	560,000	580,000
3,657,000	3,194,600	4,109,500	3,327,000	Less Transfer to Reserves	5,294,200		9,478,400	9,803,100	7,815,800	13,116,500	13,344,700	3,591,900	3,721,100	3,855,300	3,993,000	4,135,700
453,000	901,600	888,600	848,000	Add Transfer from Reserves	2,883,800		3,257,000	3,000,000	2,000,000	1,000,000	0	0	0	0	0	0
2,922,000	2,309,000	3,104,000	2,246,100	Add Capital Income Applied	3,234,000		19,514,000	8,483,000	6,694,000	15,860,000	13,118,000	3,380,000	3,447,000	3,516,000	3,586,000	3,658,000
17,000	314,000	332,400	521,100	Less Capital Expenditure	1,430,300		13,901,000	2,024,000	1,025,000	4,026,000	27,000	28,000	29,000	30,000	31,000	32,000
(4,083,000)	(4,011,000)	(4,389,400)	(4,907,200)	Cash Result after Capital Movements	(5,398,600)	10	(5,541,800)	(5,757,500)	(5,987,600)	(6,106,000)	(6,222,000)	(6,340,600)	(6,439,800)	(6,563,500)	(6,689,200)	(6,818,400)

STRATEGIC PLANNING

Manager: Matthew Wood - "Manager – Strategic Planning"

Background

Revenues and expenses related to the provision of strategic planning projects including heritage studies and economic development programs.

Budget Comments

Operating Revenues

Fees and Charges

Income for strategic planning publications and services and planning proposals.

Grants and Contributions

Relate to any specific operating grants that Council may be successful in receiving.

Interest on Section 94 Contributions

This program oversees Council's section 94 plans and the interest generated on the contributions held is transferred back to the Section 94 Plans.

Operating Expenses

Employee Costs

Based on eight full-time and two part time employees (total of 46 days), plus two motor vehicles.

Office Expenses

Includes allowances for advertising, printing and stationery and legal expenses.

Economic Development, Aboriginal and Heritage Programs

Allowances for consultancies and projects for these programs.

Strategic Plans and Studies

This figure represents discretionary funds that are available for planning studies.

Planning Proposals

Expenditure based on a fee for service (offset by income).

Environmental Action Plan

Allowance for environmental improvement activities that are typically grant funded.

Capital Movements

Transfer to Reserves

Represents Section 94 contributions collected plus interest earned on Section 94 contributions held.

Transfer from Reserves

Typically represents transfers from reserves for projects that have not been completed in the previous year and the funding is carried forward to the current year.

Capital Income

Represents Section 94 contributions collected as per Part D of this document.

STRATEGIC PLANNING

ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
52,000	89,700	72,400	114,200	20000	Planning Proposals and Other Fees	20,000	(82)	20,000	20,500	21,100	21,700	22,200	22,700	23,200	23,700	24,200	24,700
16,900	18,700	21,500	25,400	20002	Grants and Conts - Solar Panel Rebates	10,000	(61)	0	0	0	0	0	0	0	0	0	0
0	40,000	107,700	37,600	20002	Grants and Conts - Ballina Centre Study	0	(100)	0	0	0	0	0	0	0	0	0	0
5,000	22,600	73,500	17,000	20002	Grants and Conts - Other	25,000	47	0	0	0	0	0	0	0	0	0	0
268,000	195,700	175,100	164,500	20012	Interest on Section 94 Contributions	154,500	(6)	160,500	303,000	104,500	239,000	209,000	194,000	256,000	321,000	388,500	459,000
341,900	366,700	450,200	358,700		Total Operating Revenues	209,500	100	180,500	323,500	125,600	260,700	231,200	216,700	279,200	344,700	412,700	483,700
					OPERATING EXPENSES												
810,000	818,700	820,300	890,900	30000	Employee Costs	962,000	8	981,200	1,005,900	1,031,200	1,057,200	1,083,700	1,110,900	1,138,700	1,167,200	1,196,400	1,226,300
25,000	28,300	21,700	36,600	30000	Office Expenses	24,000	(34)	24,000	24,700	25,500	26,300	27,000	27,700	28,400	29,100	29,800	30,500
15,000	14,700	14,600	8,300	30002	Economic Development Programs	12,000	45	15,000	15,400	15,800	16,200	16,600	17,000	17,400	17,800	18,200	18,600
0	4,200	11,300	7,400	30001	Aboriginal Heritage Programs	12,000	62	15,000	15,400	15,800	16,200	16,600	17,000	17,400	17,800	18,200	18,600
21,700	41,300	5,300	6,100	30001	Heritage Programs	12,000	97	15,000	15,400	15,800	16,200	16,600	17,000	17,400	17,800	18,200	18,600
0	0	19,400	2,900	30001	Koala Management Strategy	30,700	959	25,000	25,700	26,400	27,100	27,700	28,300	28,900	29,500	30,100	30,800
23,000	24,000	16,000	5,000	30001	Community Land Investigations	15,000	200	15,000	15,400	15,800	16,200	16,600	17,000	17,400	17,800	18,200	18,600
33,600	15,600	72,500	11,100	30001	Section 94 Plan Reviews	67,400	507	20,000	20,500	21,100	21,700	22,200	22,700	23,200	23,700	24,200	24,700
309,500	97,400	125,000	103,100	30003	Other Strategic Plans and Studies	100,000	(3)	30,200	31,000	31,900	32,800	33,600	34,400	35,200	36,000	36,800	37,600
15,000	31,300	21,200	73,000	30003	Planning Proposals	161,800	122	20,000	20,500	21,100	21,700	22,200	22,700	23,200	23,700	24,200	24,700
7,000	0	22,800	60,700	30001	Environmental Action Plan	68,200	12	10,000	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,400	12,700
1,259,800	1,075,500	1,150,100	1,205,100		Total Operating Expenses	1,465,100	22	1,170,400	1,200,200	1,231,000	1,262,500	1,294,000	1,326,200	1,359,000	1,392,500	1,426,700	1,461,700
(917,900)	(708,800)	(699,900)	(846,400)		Operating Result - Surplus / (Deficit)	(1,255,600)	48	(989,900)	(876,700)	(1,105,400)	(1,001,800)	(1,062,800)	(1,109,500)	(1,079,800)	(1,047,800)	(1,014,000)	(978,000)
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
(917,900)	(708,800)	(699,900)	(846,400)		Cash Result - Surplus / (Deficit)	(1,255,600)	48	(989,900)	(876,700)	(1,105,400)	(1,001,800)	(1,062,800)	(1,109,500)	(1,079,800)	(1,047,800)	(1,014,000)	(978,000)
					Capital Movements												
0	0	0	0		Less Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
3,460,000	2,729,700	3,392,100	2,658,200		Less Transfer to Reserves	3,388,500		7,461,500	8,786,000	6,798,500	13,099,000	13,327,000	3,574,000	3,703,000	3,837,000	3,974,500	4,117,000
294,000	220,400	286,700	239,100		Add Transfer from Reserves	303,700		0	0	0	0	0	0	0	0	0	0
2,922,000	2,268,800	2,924,000	2,226,100		Add Capital Income Applied	3,234,000		7,301,000	8,483,000	6,694,000	12,860,000	13,118,000	3,380,000	3,447,000	3,516,000	3,586,000	3,658,000
0	0	0	0		Less Capital Expenditure	0		0	0	0	0	0	0	0	0	0	0
(1,161,900)	(949,300)	(881,300)	(1,039,400)		Cash Result after Capital Movements	(1,106,400)	6	(1,150,400)	(1,179,700)	(1,209,900)	(1,240,800)	(1,271,800)	(1,303,500)	(1,335,800)	(1,368,800)	(1,402,500)	(1,437,000)

COMMUNITY CENTRES AND HALLS

Manager: Jordan Robinson - “Manager – Community Facilities and Customer Service”

Background

Revenues and expenses related to the operation of Council's community centres and halls.

Budget Comments

Operating Revenues

Fees and Charges

Revenues for the Alstonville Leisure and Entertainment Centre, Ballina Surf Club, Kentwell Centre, Lennox Head Cultural and Community Centre and Richmond Room.

Operating Expenses

Employee Costs

Based on two full-time and one part-time employee (12 days) plus a significant allowance for relief staff to assist with annual leave, sick leave etc.

Community Centres

Operating expenses for the facilities identified.

Public Halls

Insurance, rates and maintenance allowance for public halls that are leased to community groups. All revenue is retained by the lessees.

Naval Museum

Insurance and maintenance allowance for the Naval Museum. All revenue is retained by the volunteers who operate the museum.

Debt Servicing

Interest payable on outstanding loans for the Kentwell Centre and Naval Museum.

Capital Movements

Loan Principal Repayments

Represents principal repaid on loans taken out for the Kentwell Centre and Naval Museum.

Transfer from Reserves

The transfer from reserves represents funding previously allocated to the planning for the Ballina Sports and Events Centre. Refer to Part D for further details of reserve movements.

Capital Expenditure

This item includes all capital works planned for the year. Refer to Part C of this document for further information.

Community Facilities – Net Costs Summary

Provides an overview of the net operating cost for each of the community centres, prior to any capital movements.

CULTURAL AND COMMUNITY SERVICES

Manager: Jordan Robinson - "Manager – Community Facilities and Customer Service"

Background

Revenues and expenses related to the operation of the Northern Rivers Community Gallery, community land management and other miscellaneous community service programs.

Budget Comments

Operating Revenues

Grants and Contributions

Major recurrent grant is for Youth Week.

Fees and Charges

Revenues for the Northern Rivers Community Gallery and other miscellaneous income.

Operating Expenses

Employee Costs – Community Services

Based on one full time and one part-time employees (total of eight days)

Employee Costs – Customer Services

Based on one full time and six part time employees for the Customer Services Counter and Switchboard for the Administration Centre (total of 22 days)

Community Services Programs

Allowance for social service programs including Youth Week, NAIDOC Week and Seniors Programs.

Other Community Services

Includes items such as the life education van and rent payable to the State Government for a pre-school leased by Council on crown land.

Community Gallery

Operating expenses for the Northern Rivers Community Gallery. Includes one full time employee and one part time employee (total of 8 days)

Capital Movements

Transfer to Reserves

Represents income from the Hockey Club lease and an allowance for public art.

Capital Expenditure

Refer to Part C of this document for further information.

CULTURAL AND COMMUNITY SERVICES																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
19,000	6,500	0	0	20021	Grants and Contributions												
2,000	1,500	1,500	1,500	20021	Miscellaneous Grants	0	0	0	0	0	0	0	0	0	0	0	0
					Youth Week	1,500	0	1,500	1,600	1,700	1,800	1,900	2,000	2,100	2,200	2,300	2,400
					Fees and Charges		0										
71,000	76,200	71,800	77,100	26130	Northern Rivers Community Gallery	96,600	25	89,000	95,500	103,700	111,000	118,900	126,000	134,100	142,300	150,600	159,100
9,000	7,600	26,700	56,000	20021	Other Fees and Charges	28,800	(49)	29,600	30,500	31,400	32,300	33,200	34,100	35,000	35,900	36,800	37,700
101,000	91,800	100,000	134,600		Total Operating Revenues	126,900	100	120,100	127,600	136,800	145,100	154,000	162,100	171,200	180,400	189,700	199,200
					OPERATING EXPENSES												
					Employee Costs and Overheads												
94,000	198,000	262,000	273,800	30020	Salaries and oncosts - Comm Services	209,000	(24)	213,300	218,700	224,300	230,000	235,800	241,800	247,900	254,200	260,600	267,200
246,000	0	286,800	315,400	30004	Salaries and oncosts - Customer Service	327,000	4	333,600	342,000	350,600	359,400	368,400	377,700	387,200	396,900	406,900	417,100
					Community Services												
20,000	18,900	8,500	14,300	30021	Community Services Programs	17,500	22	17,500	18,100	18,700	19,300	19,900	20,500	21,100	21,700	22,300	22,900
18,000	19,000	14,800	15,300	30020	Insurance for Playgroups etc	17,300	13	17,600	18,200	18,800	19,400	19,900	20,400	20,900	21,400	21,900	22,500
11,000	12,000	13,800	14,000	30021	Other Community Services	17,800	27	12,800	13,200	13,600	14,000	14,300	14,700	15,100	15,500	15,900	16,300
					Community Gallery												
173,200	184,600	239,000	255,800	35160	Northern Rivers Community Gallery	268,000	5	268,800	276,400	285,100	293,000	301,400	308,800	316,400	325,400	333,600	342,900
					Non-cash Expenses												
43,800	45,000	45,100	46,000	35160	Depreciation - Gallery	45,000	(2)	45,900	46,900	47,900	48,900	49,900	50,900	52,000	53,100	54,200	55,300
606,000	477,500	870,000	934,600		Total Operating Expenses	901,600	(4)	909,500	933,500	959,000	984,000	1,009,600	1,034,800	1,060,600	1,088,200	1,115,400	1,144,200
(505,000)	(385,700)	(770,000)	(800,000)		Operating Result - Surplus / (Deficit)	(774,700)	(3)	(789,400)	(805,900)	(822,200)	(838,900)	(855,600)	(872,700)	(889,400)	(907,800)	(925,700)	(945,000)
43,800	45,000	45,100	46,000		Add Back Depreciation	45,000	(2)	45,900	46,900	47,900	48,900	49,900	50,900	52,000	53,100	54,200	55,300
(461,200)	(340,700)	(724,900)	(754,000)		Cash Result - Surplus / (Deficit)	(729,700)	(3)	(743,500)	(759,000)	(774,300)	(790,000)	(805,700)	(821,800)	(837,400)	(854,700)	(871,500)	(889,700)
					Capital Movements												
0	0	0	0		Less Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
18,000	75,000	71,300	42,200		Less Transfer to Reserves	16,700		16,900	17,100	17,300	17,500	17,700	17,900	18,100	18,300	18,500	18,700
20,000	60,000	65,000	113,400		Add Transfer from Reserves	32,300		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
17,000	44,500	13,300	600		Less Capital Expenditure	25,000		0	0	0	0	0	0	0	0	0	0
(476,200)	(400,200)	(744,500)	(683,400)		Cash Result after Capital Movements	(739,100)	8	(760,400)	(776,100)	(791,600)	(807,500)	(823,400)	(839,700)	(855,500)	(873,000)	(890,000)	(908,400)

LIBRARY SERVICES

Manager *Jordan Robinson - "Manager – Community Facilities and Customer Service"*

Background

This program details all costs associated with the provision of library services to the local government area.

Budget Comments

Operating Revenues

Library Per Capita

State Government grant towards the operation of the Ballina, Lennox Head and Alstonville Libraries. This grant is based on the population of the local government area, plus an incentive component for maintaining or increasing funding to the Library.

Special Projects

Subject to applications each year. Offset by expenditure.

Operating Expenditure

Contribution to Richmond Tweed Regional Library (RTRL)

The RTRL co-ordinates and controls library services in the region. The RTRL is administered by Lismore City Council.

Other Library Expenses

In accordance with the agreement with the RTRL Council provides land and buildings for the provision of library services. This expenditure is provided to ensure that the buildings are maintained and operated effectively. This expenditure includes electricity and gas, cleaning and security and other operating expenses.

LIBRARY SERVICES																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
79,000	75,800	76,500	77,000	26040	Operating Grants	78,600	2	79,800	81,800	83,900	86,000	87,800	89,600	91,400	93,300	95,200	97,200
36,000	34,600	59,800	34,900	26040	Library Per Capita	0	(100)	0	0	0	0	0	0	0	0	0	0
					Special Projects												
115,000	110,400	136,300	111,900		Total Operating Revenues	78,600	(30)	79,800	81,800	83,900	86,000	87,800	89,600	91,400	93,300	95,200	97,200
					OPERATING EXPENSES												
1,209,000	1,253,300	1,274,700	1,298,000	35031	Contribution to Richmond Tweed Library	1,325,000	2	1,344,900	1,378,600	1,413,100	1,448,500	1,477,500	1,507,100	1,537,300	1,568,100	1,599,500	1,631,500
19,000	20,000	19,700	18,800	35030	Rates, Insurance and Security	20,300	8	20,700	21,400	22,100	22,800	23,500	24,200	24,900	25,600	26,300	27,000
63,000	61,400	52,700	59,800	35031	Electricity, Heating and Cleaning	70,000	17	62,000	63,700	65,400	67,100	68,800	70,100	71,800	73,100	74,800	76,500
16,000	16,900	17,200	16,800	35031	Library Sundries	18,500	10	18,900	19,500	20,100	20,700	21,200	21,700	22,200	22,700	23,300	23,900
34,000	15,600	37,100	25,600	35031	Special Projects (Grant Funded)	64,200	151	0	0	0	0	0	0	0	0	0	0
					Debt Servicing												
0	0	0	0	35031	Interest on Loans	0	0	0	0	0	0	0	0	0	0	0	0
					Non-cash Expenses												
173,000	269,900	148,500	152,000	35030	Depreciation	149,000	(2)	152,000	155,100	158,300	161,500	164,800	168,100	171,500	175,000	178,500	182,100
1,514,000	1,637,100	1,549,900	1,571,000		Total Operating Expenses	1,647,000	5	1,593,500	1,638,300	1,679,000	1,720,600	1,755,600	1,791,200	1,827,500	1,864,500	1,902,400	1,941,000
(1,399,000)	(1,526,700)	(1,413,600)	(1,459,100)		Operating Result - Surplus / (Deficit)	(1,568,400)	7	(1,518,700)	(1,556,500)	(1,595,100)	(1,634,600)	(1,667,800)	(1,701,600)	(1,736,100)	(1,771,200)	(1,807,200)	(1,843,800)
173,000	269,900	148,500	152,000		Add Back Depreciation	149,000	(2)	152,000	155,100	158,300	161,500	164,800	168,100	171,500	175,000	178,500	182,100
(1,226,000)	(1,256,800)	(1,265,100)	(1,307,100)		Cash Result - Surplus / (Deficit)	(1,419,400)	9	(1,366,700)	(1,401,400)	(1,436,800)	(1,473,100)	(1,503,000)	(1,533,500)	(1,564,600)	(1,596,200)	(1,628,700)	(1,661,700)
					Capital Movements												
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
61,000	253,800	120,100	64,200		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0
59,000	209,200	253,800	88,100		Add Transfer from Reserves	64,200		0	0	0	0	0	0	0	0	0	0
0	16,000	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
0	10,400	156,600	39,300		Less Capital Expenditure	0		0	0	0	0	0	0	0	0	0	0
(1,226,000)	(1,295,800)	(1,288,000)	(1,322,500)		Cash Result after Capital Movements	(1,355,200)	2	(1,366,700)	(1,401,400)	(1,436,800)	(1,473,100)	(1,503,000)	(1,533,500)	(1,564,600)	(1,596,200)	(1,628,700)	(1,661,700)

SWIMMING POOLS

Manager: Jordan Robinson - “Manager – Community Facilities and Customer Service”

Background

This program outlines income and expenses for the Ballina and Alstonville swimming pools.

Budget Comments

Operating Revenues

Fees and Charges

Generated primarily from entrance fees.

Operating Expenses

Ballina Swimming Pool

Includes various costs required to operate and maintain the Ballina Pool. The pool management is provided by a contractor.

Alstonville Swimming Pool

Includes various costs required to operate and maintain the Alstonville Pool. The pool management is provided by a contractor.

Capital Movements

Loan Principal Repayments

Represents principal repayments for loans taken out for capital works at both pools.

Transfer from Reserves

Transfer from reserves to finance capital expenditure. Refer to Part E of this document for further details.

Capital Income

Represents loan funds for capital works planned for the year. Refer to Part D of this document for further details.

Capital Expenditure

Represents capital works planned for the year. Refer to Part C of this document for further details.

SWIMMING POOLS																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
178,000	193,600	198,400	247,200	22270	Ballina Fees	228,000	(8)	228,200	268,500	275,300	282,400	288,200	294,000	300,000	306,100	312,300	
143,000	155,100	155,700	160,100	22271	Alstonville Fees	160,000	(0)	160,000	200,000	205,000	210,200	214,600	219,000	223,400	228,000	232,600	
321,000	348,700	354,100	407,300			388,000	100	388,200	468,500	480,300	492,600	502,800	513,000	523,400	534,100	544,900	
					OPERATING EXPENSES												
150,000	192,000	119,100	128,800	32330	Ballina Swimming Complex Operating Costs	120,600	(6)	189,600	204,100	209,600	215,300	220,200	225,100	230,100	235,200	240,300	
200,000	201,200	200,500	195,900	32330	Contract Management Charges	208,000	6	200,000	224,300	230,000	235,800	240,600	245,500	250,500	255,600	260,800	
1,000	400	0	0	32330	Debt Servicing Interest on Loans - Ballina	0	0	99,000	210,000	202,000	194,000	186,000	177,000	168,000	159,000	150,000	
209,000	227,400	197,500	155,300	32331	Alstonville Swimming Complex Operating Costs	160,600	3	189,600	204,100	209,600	215,300	220,200	225,100	230,100	235,200	240,300	
196,100	197,900	204,200	210,000	32331	Contract Management Charges	217,500	4	200,000	224,300	230,000	235,800	240,600	245,500	250,500	255,600	260,800	
0	0	0	0	32330	Debt Servicing Interest on Loans - Alstonville	0	0	126,000	210,000	202,000	194,000	186,000	177,000	168,000	159,000	150,000	
125,000	48,200	100,800	102,800	32330	Non-cash Expenses Depreciation	181,000	76	184,700	188,400	192,200	196,100	200,100	204,200	208,300	212,500	216,800	
881,100	867,100	822,100	792,800		Total Operating Expenses	887,700	12	1,188,900	1,465,200	1,475,400	1,486,300	1,493,700	1,499,400	1,505,500	1,512,100	1,519,000	
(560,100)	(518,400)	(468,000)	(385,500)		Operating Result - Surplus / (Deficit)	(499,700)	30	(800,700)	(996,700)	(995,100)	(993,700)	(990,900)	(986,400)	(982,100)	(978,000)	(974,100)	
125,000	48,200	100,800	102,800		Add Back Depreciation	181,000	76	184,700	188,400	192,200	196,100	200,100	204,200	208,300	212,500	216,800	
(435,100)	(470,200)	(367,200)	(282,700)		Cash Result - Surplus / (Deficit)	(318,700)	13	(616,000)	(808,300)	(802,900)	(797,600)	(790,800)	(782,200)	(773,800)	(765,500)	(757,300)	
					Capital Movements												
8,000	8,100	0	0		Less Loan Principal Repayments	0		227,000	440,000	456,000	472,000	488,000	506,000	524,000	542,000	560,000	
0	0	166,400	439,000		Less Transfer to Reserves	889,000		0	0	0	0	0	0	0	0	0	
0	0	200,000	115,400		Add Transfer from Reserves	1,379,000		0	0	0	0	0	0	0	0	0	
0	15,000	0	0		Add Capital Income Applied	0		12,213,000	0	0	0	0	0	0	0	0	
0	21,700	36,400	115,400		Less Capital Expenditure	1,379,000		12,621,000	0	0	0	0	0	0	0	0	
(443,100)	(485,000)	(370,000)	(721,700)		Cash Result after Capital Movements	(1,207,700)	67	(1,251,000)	(1,248,300)	(1,258,900)	(1,269,600)	(1,278,800)	(1,288,200)	(1,297,800)	(1,307,500)	(1,317,300)	
ACTUAL				LEDGER	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
(173,000)	(200,000)	(121,200)	(77,500)	35110	Ballina Swimming Complex	(100,600)	30	(260,400)	(369,900)	(366,300)	(362,700)	(358,600)	(353,600)	(348,600)	(343,700)	(338,800)	
(262,100)	(270,200)	(246,000)	(205,200)	35110	Alstonville Swimming Complex	(218,100)	6	(355,600)	(438,400)	(436,600)	(434,900)	(432,200)	(428,600)	(425,200)	(421,800)	(418,500)	
(435,100)	(470,200)	(367,200)	(282,700)		Summary Net Operating Costs	(318,700)	13	(616,000)	(808,300)	(802,900)	(797,600)	(790,800)	(782,200)	(773,800)	(765,500)	(757,300)	

TOURISM

Manager: Jordan Robinson - “Manager – Community Facilities and Customer Service”

Background

This program includes all revenues and expenses incurred in the management of tourism and event co-ordination.

Budget Comments

Operating Revenues

Commissions and Merchandise Sales

Commissions earned at the tourism information centre.

Marketing and Destination Development Revenues

Contributions to marketing campaigns.

Operating Expenses

Employee Costs

Based on one full-time and four part time employees (12 days).

Visitor Information Centre (VIC) - Office Expenses

Operating costs for the tourism information centre. This includes items such as cleaning expenses, telephone, printing and stationery, postage etc.

Merchandise Purchases

Cost of goods sold. Offset by sales revenue.

Commission Expenses

Costs incurred in taking reservations. Offset by reservation revenue.

Marketing and Development

Promotional expenses such as membership of Regional Tourism Organisations and general promotional activities and advertising.

Event Expenses – Community Event Program

Council funding for community co-ordinated events sponsored by Council.

Event Expenses – Australia Day

Costs associated with Australia Day.

Christmas Decorations

Allowance for the purchase and installation of Christmas decorations.

TOURISM																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
					Fees and Charges												
5,000	9,400	12,900	14,100	26122	Visitor Information Centre - Commissions	15,500	10	16,000	16,600	17,200	17,800	18,300	18,800	19,400	20,000	20,600	21,200
24,100	31,600	31,400	40,600	26122	Visitor Information Centre - Merchandise	33,600	(17)	34,200	35,100	36,100	37,100	37,900	38,700	39,600	40,500	41,400	42,300
66,000	69,700	95,300	83,500	26120	Marketing and Destination Development	6,600	(92)	6,700	96,900	7,100	7,300	7,500	7,700	97,900	8,100	8,300	8,500
39,000	3,400	100	6,700	26120	Event Revenues	2,700	(60)	2,900	3,100	3,300	3,500	3,700	3,900	4,100	4,300	4,500	4,700
12,000	25,000	0	0	26120	Grants and Contributions	50,000	100	0	0	0	0	0	0	0	0	0	0
146,100	139,100	139,700	144,900		Total Operating Revenues	108,400	(25)	59,800	151,700	63,700	65,700	67,400	69,100	161,000	72,900	74,800	76,700
					OPERATING EXPENSES												
					Tourism, Corporate Communications												
223,000	238,300	251,300	273,600	35150	Employee Costs	212,100	(22)	216,400	222,000	227,700	233,500	239,400	245,400	251,600	257,900	264,500	271,200
78,000	75,100	71,000	83,700	35150	Visitor Centre Office Expenses	91,100	9	87,900	90,800	93,700	96,600	99,100	101,700	104,300	107,100	109,900	112,800
14,000	16,200	16,800	114,900	35152	Merchandise Purchases	24,000	(79)	24,400	115,100	25,800	26,500	27,100	27,700	118,300	28,900	29,500	30,100
3,000	2,500	2,900	2,900	35152	Commission Expenses	3,000	3	3,100	3,200	3,300	3,400	3,500	3,600	3,700	3,800	3,900	4,000
178,000	215,500	153,400	69,800	35152	Marketing and Destination Development	214,300	207	105,000	107,700	110,500	113,400	115,800	118,200	120,700	123,200	125,800	128,400
					Festivals and Events												
50,300	79,600	95,900	122,300	35152	Community Event Program	120,000	(2)	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
3,300	4,700	7,500	0	35152	Event Expenses - Other Groups	0	0	0	0	0	0	0	0	0	0	0	0
2,800	2,000	0	0	35152	Naidoc Walk	0	0	0	0	0	0	0	0	0	0	0	0
13,200	14,600	13,500	3,900	35152	Fair Go	4,000	3	4,000	4,100	4,300	4,500	4,600	4,700	4,800	4,900	5,000	5,100
1,500	3,600	3,400	3,800	35152	ANZAC Day	3,000	(21)	3,000	3,100	3,200	3,300	3,400	3,500	3,600	3,700	3,800	3,900
16,700	18,700	19,000	19,700	35152	Australia Day	20,000	2	21,000	21,600	22,200	22,800	23,300	23,800	24,300	24,800	25,300	25,900
5,600	15,800	11,000	19,200	35152	Christmas Decorations	10,000	(48)	12,000	12,300	12,700	13,100	13,400	13,700	14,000	14,300	14,600	14,900
2,200	1,300	1,300	0	35152	Other Tourism Activities	2,600	100	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500	3,600
					Non-cash Expenses												
88,100	48,500	26,000	26,600	35150	Deprec - Tourism Building and Assets	26,000	(2)	26,600	27,200	27,800	28,400	29,000	29,600	30,200	30,900	31,600	32,300
679,700	736,400	673,000	740,400		Total Operating Expenses	730,100	(1)	626,100	729,900	554,100	668,500	681,700	695,100	798,800	722,900	737,400	752,200
(533,600)	(597,300)	(533,300)	(595,500)		Operating Result - Surplus / (Deficit)	(621,700)	4	(566,300)	(578,200)	(590,400)	(602,800)	(614,300)	(626,000)	(637,800)	(650,000)	(662,600)	(675,500)
88,100	48,500	26,000	26,600		Add Back Depreciation	26,000	(2)	26,600	27,200	27,800	28,400	29,000	29,600	30,200	30,900	31,600	32,300
(445,500)	(548,800)	(507,300)	(568,900)		Cash Result - Surplus / (Deficit)	(595,700)	5	(539,700)	(551,000)	(562,600)	(574,400)	(585,300)	(596,400)	(607,600)	(619,100)	(631,000)	(643,200)
					Capital Movements												
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
32,000	32,000	61,000	84,300		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0
0	32,300	27,000	61,000		Add Transfer from Reserves	84,300		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Less Capital Expenditure	0		0	0	0	0	0	0	0	0	0	0
(477,500)	(548,500)	(541,300)	(592,200)		Cash Result after Capital Movements	(511,400)	(14)	(539,700)	(551,000)	(562,600)	(574,400)	(585,300)	(596,400)	(607,600)	(619,100)	(631,000)	(643,200)

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY

Manager: Rod Willis - "Group Manager – Development and Environmental Health"

Budget Comments

The next section of the document provides details of the programs under the control of the Group Manager – Development and Environmental Health. The opposite page provides a summary of each of those programs.

The major programs in the Development and Environmental Health Group are:

Development Services

Costs associated with the assessment and management of development applications.

Building Services

Costs associated with the provision of building certification services and the assessment of the building application section of development applications.

Environmental and Public Health Services

Costs associated with the provision of services such as environmental health, food premise inspections and licences required under the Local Government Act.

Administration and Public Order

Includes salaries and oncosts for the Group Manager, Secretarial Staff and Rangers. Also includes enforcement related costs such as dog and animal control and parking regulation.

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY																
ACTUAL				BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16		2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
				OPERATING REVENUES												
356,000	372,200	307,900	604,000	Development Services	538,000	(11)	500,000	512,900	526,300	540,000	551,500	563,100	574,900	587,000	599,400	611,900
598,000	893,100	1,178,900	1,425,400	Building Services	1,384,000	(3)	1,250,000	1,282,100	1,315,300	1,349,100	1,377,300	1,406,100	1,435,300	1,465,300	1,495,800	1,526,700
188,200	184,800	238,100	262,400	Environmental and Public Health	382,800	46	280,000	287,700	295,800	304,000	310,800	317,900	325,000	332,200	339,600	347,000
110,600	163,400	313,900	233,100	Administration and Public Order	214,500	(8)	210,000	215,800	221,800	227,900	233,100	238,300	243,700	249,200	254,800	260,500
1,252,800	1,613,500	2,038,800	2,524,900	Total Operating Revenues	2,519,300	(0)	2,240,000	2,298,500	2,358,200	2,421,000	2,472,700	2,525,400	2,578,900	2,633,700	2,689,600	2,746,100
				OPERATING EXPENSES												
1,156,000	1,077,900	1,075,600	1,084,700	Development Services	1,252,500	15	1,273,400	1,301,700	1,330,800	1,360,800	1,390,600	1,421,400	1,452,900	1,485,200	1,518,200	1,552,100
776,000	728,000	708,900	835,600	Building Services	965,000	15	883,200	905,200	927,800	950,900	974,400	998,400	1,023,000	1,048,200	1,073,900	1,100,400
638,000	682,400	596,800	784,400	Environmental and Public Health	954,200	22	1,161,800	1,200,000	1,248,800	1,280,700	1,311,100	1,342,100	1,373,700	1,405,000	1,439,100	1,473,000
1,005,000	1,080,300	1,111,000	1,176,500	Administration and Public Order	1,265,100	8	1,285,600	1,318,300	1,352,000	1,386,700	1,422,000	1,458,200	1,495,200	1,533,100	1,571,900	1,611,700
3,575,000	3,568,600	3,492,300	3,881,200	Total Operating Expenses	4,436,800	14	4,604,000	4,725,200	4,859,400	4,978,900	5,098,100	5,220,100	5,344,800	5,472,500	5,603,100	5,737,200
				NET PROGRAM OPERATING RESULT												
(800,000)	(705,700)	(767,700)	(480,700)	Development Services	(714,500)	49	(773,400)	(788,800)	(804,500)	(820,600)	(839,100)	(858,300)	(878,000)	(898,200)	(918,800)	(940,200)
(178,000)	165,100	470,000	589,600	Building Services	419,000	(29)	366,800	376,900	387,500	398,200	402,900	407,700	412,300	417,100	421,900	426,300
(449,800)	(497,600)	(358,700)	(522,000)	Environmental and Public Health	(571,400)	9	(881,800)	(912,300)	(953,000)	(976,700)	(1,000,300)	(1,024,200)	(1,048,700)	(1,073,800)	(1,099,500)	(1,126,000)
(894,400)	(916,900)	(797,100)	(943,400)	Administration and Public Order	(1,050,600)	11	(1,075,600)	(1,102,500)	(1,130,200)	(1,158,800)	(1,188,900)	(1,219,900)	(1,251,500)	(1,283,900)	(1,317,100)	(1,351,200)
(2,322,200)	(1,955,100)	(1,453,500)	(1,356,300)	Total Operating Result - Surplus / (Deficit)	(1,917,500)	41	(2,364,000)	(2,426,700)	(2,500,200)	(2,557,900)	(2,625,400)	(2,694,700)	(2,765,900)	(2,838,800)	(2,913,500)	(2,991,100)
5,000	9,800	4,400	4,500	Add Back Depreciation	4,400	(2)	4,500	4,800	4,700	4,800	4,900	5,000	5,100	5,300	5,500	5,700
(2,317,200)	(1,945,300)	(1,449,100)	(1,351,800)	Total Cash Operating Result - Surplus / (Deficit)	(1,913,100)	42	(2,359,500)	(2,422,100)	(2,495,500)	(2,553,100)	(2,620,500)	(2,689,700)	(2,760,800)	(2,833,500)	(2,908,000)	(2,985,400)
				Capital Movements												
6,000	6,100	6,500	6,900	Less Loan Principal Repayments	7,300		7,800	8,300	7,300	0	0	0	0	0	0	0
176,000	412,300	44,000	78,000	Less Transfer to Reserves	50,000		0	0	0	0	0	0	0	0	0	0
281,000	885,700	39,300	54,000	Add Transfer from Reserves	184,700		208,000	0	0	0	0	0	0	0	0	0
0	340,000	0	0	Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
142,000	796,900	22,400	5,100	Less Capital Expenditure	172,000		208,000	0	0	0	0	0	0	0	0	0
(2,380,200)	(1,934,900)	(1,482,700)	(1,387,800)	Cash Result after Capital Movements	(1,957,700)	41	(2,367,300)	(2,430,400)	(2,502,800)	(2,553,100)	(2,620,500)	(2,689,700)	(2,760,800)	(2,833,500)	(2,908,000)	(2,985,400)

DEVELOPMENT SERVICES

Manager: *Andrew Smith - "Manager - Development Services"*

Background

Revenues and expenses associated with the management of development applications and planning controls.

Budget Comments

Operating Revenues

Regulatory Fees and Fines

Includes administration and advertising charges, development application fees, subdivision fees and planning certificates.

Operating Expenses

Employee Costs

Based on staffing structure of eight full-time and one part time employee (total of 43 days). Other costs include five motor vehicles.

Office Expenses

Major costs include advertising for development applications and sundry office expenses.

Legal Costs

Provision for legal action undertaken in respect to development applications and approvals.

DEVELOPMENT SERVICES																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
307,000	337,500	302,800	584,300	21000	Regulatory Fees and Charges	498,000	(15)	460,000	471,900	484,200	496,800	507,400	518,100	529,000	540,100	551,500	563,000
30,000	0	0	0	21002	Operating Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0
19,000	34,700	5,100	19,700	21001	Other Revenues - Legals and Fines	40,000	103	40,000	41,000	42,100	43,200	44,100	45,000	45,900	46,900	47,900	48,900
356,000	372,200	307,900	604,000		Total Operating Revenues	538,000	100	500,000	512,900	526,300	540,000	551,500	563,100	574,900	587,000	599,400	611,900
					OPERATING EXPENSES												
1,045,000	913,200	919,200	965,500	31000	Employee Costs	1,057,500	10	1,078,400	1,105,500	1,133,300	1,161,800	1,190,600	1,220,200	1,250,500	1,281,600	1,313,400	1,346,100
53,000	64,600	53,400	69,700	31000	Office Exps, Advertising, Consultants	45,000	(35)	45,000	46,200	47,500	48,800	50,000	51,200	52,400	53,600	54,800	56,000
58,000	100,100	103,000	49,500	31000	Legal Costs	150,000	203	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
0	0	0	0	31000	Non-cash Expenses												
					Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
1,156,000	1,077,900	1,075,600	1,084,700		Total Operating Expenses	1,252,500	15	1,273,400	1,301,700	1,330,800	1,360,600	1,390,600	1,421,400	1,452,900	1,485,200	1,518,200	1,552,100
(800,000)	(705,700)	(767,700)	(480,700)		Operating Result - Surplus / (Deficit)	(714,500)	49	(773,400)	(788,800)	(804,500)	(820,600)	(839,100)	(858,300)	(878,000)	(898,200)	(918,800)	(940,200)
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
(800,000)	(705,700)	(767,700)	(480,700)		Cash Result - Surplus / (Deficit)	(714,500)	49	(773,400)	(788,800)	(804,500)	(820,600)	(839,100)	(858,300)	(878,000)	(898,200)	(918,800)	(940,200)
					Capital Movements												
0	0	0	0		Less Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
22,000	0	0	50,000		Less Transfer to Reserves	50,000		0	0	0	0	0	0	0	0	0	0
0	21,600	0	0		Add Transfer from Reserves	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Less Capital Expenditure	0		0	0	0	0	0	0	0	0	0	0
(822,000)	(684,100)	(767,700)	(530,700)		Cash Result after Capital Movements	(764,500)	44	(773,400)	(788,800)	(804,500)	(820,600)	(839,100)	(858,300)	(878,000)	(898,200)	(918,800)	(940,200)

BUILDING SERVICES

Manager: Vince Hunt - "Manager - Building Services"

Background

Revenues and expenses associated with the provision of building inspection services.

Budget Comments

Operating Revenues

Regulatory Fees and Fines

Includes various fees and charges related to construction certificates, inspection fees, development applications, compliance and occupation certificates.

Operating Expenses

Employee Costs

Based on staffing structure of seven full-time employees (total of 35 days). Other costs included are training and expenses relating to seven motor vehicles. The budget also includes a preliminary allowance for a compliance officer to assist with pool inspection programs.

Office and Other Expenses

Includes legal, advertising and sundry office expenses.

BUILDING SERVICES																
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED										
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
598,000	893,100	1,178,900	1,425,400	21020	OPERATING REVENUES											
					Fees and Charges	1,384,000	(3)	1,250,000	1,282,100	1,315,300	1,349,100	1,377,300	1,406,100	1,435,300	1,465,300	1,495,800
598,000	893,100	1,178,900	1,425,400		Total Operating Revenues	1,384,000	(3)	1,250,000	1,282,100	1,315,300	1,349,100	1,377,300	1,406,100	1,435,300	1,465,300	1,495,800
					OPERATING EXPENSES											
726,000	708,600	686,000	796,800	31020	Employee Costs	943,000	18	861,200	882,900	905,100	927,800	951,000	974,700	999,000	1,023,900	1,049,300
14,000	13,800	14,600	25,900	31020	Office Exps, Advertising, Consultants	12,000	(54)	12,000	12,300	12,700	13,100	13,400	13,700	14,000	14,300	14,600
36,000	5,600	6,300	12,900	31020	Legal Costs	10,000	(22)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
776,000	728,000	708,900	835,600		Total Operating Expenses	965,000	15	883,200	905,200	927,800	950,900	974,400	998,400	1,023,000	1,048,200	1,073,900
(178,000)	165,100	470,000	589,800		Operating Result - Surplus / (Deficit)	419,000	(29)	366,800	376,900	387,500	398,200	402,900	407,700	412,300	417,100	421,900
(178,000)	165,100	470,000	589,800		Cash Result - Surplus / (Deficit)	419,000	(29)	366,800	376,900	387,500	398,200	402,900	407,700	412,300	417,100	421,900
					Capital Movements											
0	0	0	0		Less Principal Repayments	0		0	0	0	0	0	0	0	0	0
0	0	0	0		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0
0	0	0	0		Add Transfer from Reserves	0		0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0
0	0	0	0		Less Capital Expenditure	0		0	0	0	0	0	0	0	0	0
(178,000)	165,100	470,000	589,800		Cash Result after Capital Movements	419,000	(29)	366,800	376,900	387,500	398,200	402,900	407,700	412,300	417,100	421,900

ENVIRONMENTAL AND PUBLIC HEALTH

Manager: *Kerrie Watts - "Manager - Environmental and Public Health"*

Background

Represents revenues and expenses associated with public and environmental health control activities such as health inspections, food premise inspections, market fees and inspections and environmental monitoring.

Budget Comments

Operating Revenues

Regulatory Fees and Fines

Includes fees for regulation of commercial premises and on site sewerage management.

Environmental Health Expenses

Employee Costs

Based on staffing structure of six full-time and one part time employee (total of 34 days). Other costs included are training and expenses relating to four motor vehicles.

Office Expenses

Advertising, legal and other sundry office expenses.

Projects and Kits

Environmental health projects, sediment control kits and technical equipment maintenance.

Water Monitoring

Allowance for regular testing of water for items such as public swimming pools and Lake Ainsworth.

Shaws Bay Coastal Zone Management Plan and Lake Ainsworth Management Plan

Funding to implement actions in each of these plans and to review the plans.

ENVIRONMENTAL AND PUBLIC HEALTH																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
					Environmental Health												
79,700	79,400	109,900	128,600	21040	OSSM Fees and Charges	139,000	8	145,000	148,900	152,900	156,900	160,200	163,700	167,200	170,800	174,500	178,200
89,800	91,400	108,400	115,100	21040	Registrations and Inspections	122,000	6	117,000	120,100	123,400	126,800	129,600	132,500	135,400	138,300	141,300	144,300
7,700	13,300	18,400	16,100	21040	Other Regulatory Fees and Charges	13,300	(17)	15,000	15,600	16,300	17,000	17,600	18,200	18,800	19,400	20,000	20,600
0	0	0	0	21041	Operating Grants	104,500	100	0	0	0	0	0	0	0	0	0	0
11,000	700	1,400	2,600	21040	Litter Fines	4,000	54	3,000	3,100	3,200	3,300	3,400	3,500	3,600	3,700	3,800	3,900
188,200	184,800	238,100	262,400		Total Operating Revenues	382,800	46	280,000	287,700	295,800	304,000	310,800	317,900	325,000	332,200	339,600	347,000
					OPERATING EXPENSES												
					Environmental Health												
610,000	608,600	542,500	712,000	31040	Employee Costs	742,400	4	757,100	776,100	795,500	815,400	835,700	856,500	877,800	899,600	921,900	944,800
10,000	14,200	19,800	35,300	31040	Office Exps, Advertising, Consultants	14,000	(60)	14,000	14,500	15,100	15,700	16,200	16,700	17,200	17,700	18,200	18,700
7,000	2,900	7,400	6,900	31040	Projects and Kits	8,000	16	8,000	8,300	8,600	8,900	9,200	9,500	9,800	10,100	10,400	10,700
					Water Quality and Management Plans												
11,000	14,600	14,600	17,500	31042	Water Monitoring	22,000	26	22,000	22,700	23,500	24,300	25,000	25,700	26,400	27,100	27,800	28,500
0	10,600	0	0	31045	Lake Ainsworth Management Plan	20,000	100	30,000	30,800	31,600	32,400	33,100	33,800	34,500	35,200	36,000	36,800
0	31,100	12,000	12,100	31045	Shaws Bay Management Plan	147,200	1,117	30,000	30,800	31,600	32,400	33,100	33,800	34,500	35,200	36,000	36,800
0	0	0	0	31045	Healthy Waterways	0	0	300,000	316,000	342,000	350,600	357,700	364,900	372,200	379,700	387,300	395,100
					Noxious Plants / Vermin												
0	400	500	600	31043	Destruction of Pests	600	0	700	800	900	1,000	1,100	1,200	1,300	1,400	1,500	1,600
638,000	682,400	596,800	784,400		Total Operating Expenses	954,200	22	1,161,800	1,200,000	1,248,800	1,280,700	1,311,100	1,342,100	1,373,700	1,406,000	1,439,100	1,473,000
(449,800)	(497,600)	(358,700)	(522,000)		Operating Result - Surplus / (Deficit)	(571,400)	9	(881,800)	(912,300)	(953,000)	(976,700)	(1,000,300)	(1,024,200)	(1,048,700)	(1,073,800)	(1,099,500)	(1,126,000)
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
(449,800)	(497,600)	(358,700)	(522,000)		Cash Result - Surplus / (Deficit)	(571,400)	9	(881,800)	(912,300)	(953,000)	(976,700)	(1,000,300)	(1,024,200)	(1,048,700)	(1,073,800)	(1,099,500)	(1,126,000)
					Capital Movements												
0	0	0	0		Less Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
20,000	27,000	44,000	28,000		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0
5,000	20,300	14,000	54,000		Add Transfer from Reserves	184,700		208,000	0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Less Capital Expenditure	172,000		208,000	0	0	0	0	0	0	0	0	0
(464,800)	(504,300)	(388,700)	(496,000)		Cash Result after Capital Movements	(558,700)	13	(881,800)	(912,300)	(953,000)	(976,700)	(1,000,300)	(1,024,200)	(1,048,700)	(1,073,800)	(1,099,500)	(1,126,000)

ADMINISTRATION AND PUBLIC ORDER

Manager: Rod Willis - "Group Manager – Development and Environmental Health"

Background

This program includes the administrative staff for the Development and Environmental Health Group and income and expenses in respect to enforcement activities undertaken by Council's rangers.

Budget Comments

Regulatory Fees and Fines

Fees and Charges - Includes revenue from activities such as dog registrations and impounding fees.

Fines and Other Revenues - Includes revenue from activities such as fines for parking and dog control.

Operating Expenses

Employee Costs

Based on staffing of five full time and five part time employees (total of 40 days) plus one vehicle. This includes the Group Manager and all support staff.

Rangers

Council has a total of four full time rangers and one part time parking officer (total of 23 days).

Impounding Expenses

Includes pound expenses such as cleaning, electricity, food etc.

ADMINISTRATION AND PUBLIC ORDER																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
					Regulatory Fees and Fines												
32,000	47,100	56,400	46,100	21080	Fees and Charges	22,000	(52)	28,000	29,000	30,000	31,000	31,900	32,800	33,800	34,800	35,800	36,800
56,800	77,000	195,500	129,800	21081	Parking Fines	140,000	8	130,000	133,300	136,700	140,200	143,100	146,000	149,000	152,000	155,100	158,300
13,000	23,100	51,500	44,400	21081	Dog Fines	41,000	(8)	40,000	41,000	42,100	43,200	44,100	45,000	45,900	46,900	47,900	48,900
9,000	16,200	10,500	12,800	21081	Other Fines and Other Revenues	11,500	(10)	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000	16,500
110,600	163,400	313,900	233,100		Total Operating Revenues	214,500	(8)	210,000	215,800	221,800	227,900	233,100	238,300	243,700	249,200	254,800	260,500
					OPERATING EXPENSES												
					DEH Group Management and Administration												
617,000	599,400	586,900	629,300	31082	Employee Salaries and Oncosts	727,800	16	742,400	761,100	780,200	799,800	819,800	840,400	861,500	883,100	905,300	928,000
					Rangers												
332,000	394,400	443,300	469,800	31080	Salaries and Oncosts	451,500	(4)	460,500	472,200	484,200	496,500	509,100	522,000	535,200	548,700	562,500	576,700
48,000	73,700	73,900	70,700	31083	Impounding Expenses	79,600	13	76,900	79,600	82,600	85,600	88,200	90,800	93,400	96,000	98,600	101,300
					Debt Servicing												
3,000	3,000	2,500	2,200	31083	Interest on Loans - Dog Control	1,800	(18)	1,300	800	300	0	0	0	0	0	0	0
					Non-cash Expenses												
5,000	9,800	4,400	4,500	31083	Depreciation - Dog Control	4,400	(2)	4,500	4,600	4,700	4,800	4,900	5,000	5,100	5,300	5,500	5,700
1,005,000	1,080,300	1,111,000	1,176,500		Total Operating Expenses	1,265,100	8	1,285,600	1,318,300	1,352,000	1,386,700	1,422,000	1,458,200	1,495,200	1,533,100	1,571,900	1,611,700
(894,400)	(916,900)	(797,100)	(943,400)		Operating Result - Surplus / (Deficit)	(1,050,600)	11	(1,075,600)	(1,102,500)	(1,130,200)	(1,158,800)	(1,188,900)	(1,219,900)	(1,251,500)	(1,283,900)	(1,317,100)	(1,351,200)
5,000	9,800	4,400	4,500		Add Back Depreciation	4,400	(2)	4,500	4,600	4,700	4,800	4,900	5,000	5,100	5,300	5,500	5,700
(889,400)	(907,100)	(792,700)	(938,900)		Cash Result - Surplus / (Deficit)	(1,046,200)	11	(1,071,100)	(1,097,900)	(1,125,500)	(1,154,000)	(1,184,000)	(1,214,900)	(1,246,400)	(1,278,600)	(1,311,600)	(1,345,500)
					Capital Movements												
6,000	6,100	6,500	6,900		Less Principal Repayments	7,300		7,800	8,300	7,300	0	0	0	0	0	0	0
134,000	385,300	0	0		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0
276,000	843,800	25,300	0		Add Transfer from Reserves	0		0	0	0	0	0	0	0	0	0	0
0	340,000	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
142,000	796,900	22,400	5,100		Less Capital Expenditure	0		0	0	0	0	0	0	0	0	0	0
(895,400)	(911,600)	(796,300)	(950,900)		Cash Result after Capital Movements	(1,053,500)	11	(1,078,900)	(1,106,200)	(1,132,800)	(1,154,000)	(1,184,000)	(1,214,900)	(1,246,400)	(1,278,600)	(1,311,600)	(1,345,500)

CIVIL SERVICES GROUP – SUMMARY (GENERAL FUND)

Manager: John Truman - “Group Manager – Civil Services”

Budget Comments

The next section of the document provides details of the programs under the control of the Group Manager – Civil Services that relate to the General Fund activities of Council. The opposite page provides a summary of each of those programs. The programs include:

Engineering Management

Includes costs related to the supervision and administration of the programs provided by Civil Services.

Procurement and Building Management

Includes costs to manage and maintain a number of corporate and community buildings including the Council Administration Centre and the Council depot, along with costs associated with Council's procurement functions.

Stormwater and Environmental Management

Relates to services such as flood plain management and pollution control activities such as stormwater drainage.

Roads and Bridges

Provision of urban and rural road services and the maintenance and improvement of bridges.

Ancillary Transport Services

Includes ancillary transport services such as street lighting, footpaths, kerb and gutter and parking.

Roads and Maritime Services (RMS)

All revenues and expenses related to works funded through the RMS for RMS controlled roads.

Open Spaces and Reserves

Costs associated with the maintenance of all Council parks, reserves, public amenities, cemeteries, beaches and sporting grounds.

Fleet Management and Workshop

Revenues and expenses related to the management of Council's fleet and workshop.

Rural Fire Service

Costs associated with the provision of rural fire services.

Quarries and Sandpit

Revenues and expenses associated with the lease and operation of the quarries owned by Council.

Landfill and Resource Management

This represents the operation of the Ballina landfill site, along with other waste initiatives.

Domestic Waste Management

Provision of domestic waste collection services to residential properties.

CIVIL SERVICES GROUP - SUMMARY (GENERAL FUND)																
ACTUAL				BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16		2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
				OPERATING REVENUES												
360,000	308,300	321,800	254,400	Engineering Management	271,500	7	273,700	281,000	288,600	296,300	302,700	309,200	315,900	322,700	329,600	336,600
5,000	180,100	0	0	Procurement and Building Management	0	0	0	0	0	0	0	0	0	0	0	0
329,300	347,400	291,700	374,600	Stormwater and Environmental Protection	511,000	36	374,900	376,800	378,700	380,600	382,600	384,600	386,600	388,600	390,600	392,600
687,900	499,700	413,800	350,500	Roads and Bridges	2,549,700	627	982,500	774,000	666,200	670,900	675,500	680,400	689,000	702,800	716,900	731,200
598,700	905,900	896,500	1,375,200	Ancillary Transport Services	959,400	(30)	894,000	910,900	927,900	945,200	958,300	972,100	990,800	1,011,000	1,031,600	1,052,600
677,000	926,000	866,500	876,000	Roads and Maritime Services	893,000	2	744,500	763,500	783,100	803,100	819,600	836,500	853,800	871,300	889,200	907,300
906,200	966,500	963,100	1,046,300	Open Spaces and Reserves	797,000	(24)	783,700	804,100	824,900	846,300	864,100	882,100	900,400	919,000	938,100	957,500
308,500	302,000	326,900	284,000	Fleet Management and Workshop	254,000	(11)	255,900	270,400	282,100	306,900	311,500	326,300	333,200	339,200	300,400	347,700
249,000	161,500	181,900	172,300	Rural Fire Service	194,000	13	178,200	182,800	187,600	192,400	196,400	200,500	204,600	208,900	213,200	217,600
411,000	349,700	475,700	377,200	Quarries and Sandpit	47,800	(87)	31,500	32,300	33,200	34,100	34,800	35,500	36,300	37,100	37,900	38,700
2,497,000	2,720,200	3,958,300	3,844,500	Landfill and Resource Management	3,664,000	(5)	2,314,000	2,413,400	2,519,800	2,574,200	2,627,600	2,682,000	2,735,400	2,789,800	2,866,200	2,934,600
6,579,200	6,736,500	5,865,100	6,079,500	Domestic Waste Management	6,239,500	3	6,370,500	6,507,400	6,684,300	6,867,400	7,014,800	7,207,500	7,404,700	7,566,500	7,774,900	7,971,100
13,608,800	14,423,800	14,561,300	15,034,500	Total Operating Revenues	16,380,900	9	13,203,400	13,316,600	13,576,400	13,917,400	14,187,900	14,516,700	14,850,700	15,166,900	15,488,600	15,887,500
				OPERATING EXPENSES												
2,423,000	2,053,400	2,505,100	2,621,900	Engineering Management	2,675,400	2	2,716,300	2,784,600	2,854,600	2,926,300	2,997,800	3,071,000	3,146,000	3,222,700	3,301,200	3,381,800
3,004,000	3,634,900	3,726,400	3,713,200	Procurement and Building Management	3,680,400	(1)	3,715,600	3,803,700	3,893,900	3,986,500	4,072,000	4,158,800	4,247,600	4,337,800	4,417,300	4,498,500
2,448,000	2,507,800	2,343,200	2,213,900	Stormwater and Environmental Protection	2,368,900	7	2,230,400	2,279,600	2,329,900	2,381,300	2,429,900	2,479,500	2,530,000	2,581,700	2,634,300	2,687,900
15,778,700	12,418,700	12,830,100	9,730,300	Roads and Bridges	8,190,300	(16)	8,288,800	8,407,200	8,525,800	8,641,900	8,758,100	8,874,300	8,990,500	9,106,700	9,222,900	9,339,100
2,264,000	1,960,000	2,286,800	2,871,400	Ancillary Transport Services	2,381,200	(17)	2,382,100	2,308,000	2,542,300	2,484,100	2,619,100	2,551,100	2,696,600	2,635,800	2,785,900	2,724,100
730,000	749,800	669,200	770,000	Roads and Maritime Services	836,100	9	744,500	763,500	783,100	803,100	819,600	836,500	853,800	871,300	889,200	907,300
3,134,000	3,301,100	3,436,700	3,695,700	Open Spaces and Reserves	3,860,700	4	3,657,200	3,760,200	3,858,800	3,959,600	4,045,700	4,132,900	4,221,700	4,312,200	4,396,400	4,482,100
284,200	236,000	40,900	(214,500)	Fleet Management and Workshop	41,300	(119)	(251,600)	(262,700)	(274,100)	(285,700)	(297,200)	(308,800)	(320,400)	(332,000)	(343,600)	(355,200)
406,000	364,900	277,000	330,000	Rural Fire Service	393,800	19	381,700	392,100	402,700	413,500	422,300	431,500	440,900	450,500	460,200	470,200
218,000	172,600	227,800	188,400	Quarries and Sandpit	738,900	292	77,300	50,400	52,200	54,000	55,800	57,500	59,400	61,400	63,400	65,400
2,751,600	2,493,800	2,612,000	3,544,300	Landfill and Resource Management	3,191,300	(10)	2,634,200	2,648,200	2,705,100	2,764,500	2,797,500	2,830,900	2,865,900	2,898,500	2,931,600	2,967,300
6,163,100	6,082,600	5,865,100	5,916,800	Domestic Waste Management	5,873,000	(1)	6,033,600	6,181,300	6,333,000	6,488,800	6,633,700	6,782,700	6,933,700	7,089,800	7,248,000	7,410,300
39,582,600	35,975,600	36,820,300	35,381,400	Total Operating Expenses	34,211,300	(3)	32,610,100	33,116,100	34,007,300	34,617,900	35,706,600	36,254,200	37,031,700	37,617,400	38,417,200	39,045,800
				NET PROGRAM OPERATING RESULT												
(2,063,000)	(1,745,100)	(2,183,300)	(2,367,500)	Engineering Management	(2,403,900)	2	(2,442,600)	(2,503,600)	(2,566,000)	(2,630,000)	(2,695,100)	(2,761,800)	(2,830,100)	(2,900,000)	(2,971,600)	(3,045,200)
(2,999,000)	(3,454,800)	(3,726,400)	(3,713,200)	Procurement and Building Management	(3,680,400)	(1)	(3,715,600)	(3,803,700)	(3,893,900)	(3,986,500)	(4,072,000)	(4,158,800)	(4,247,600)	(4,337,800)	(4,417,300)	(4,498,500)
(2,116,700)	(2,160,400)	(2,051,500)	(1,839,300)	Stormwater and Environmental Protection	(1,857,900)	1	(1,855,500)	(1,902,800)	(1,951,200)	(2,000,700)	(2,047,300)	(2,094,900)	(2,143,400)	(2,193,100)	(2,243,700)	(2,295,300)
(15,090,800)	(11,919,000)	(12,418,700)	(9,379,800)	Roads and Bridges	(5,640,600)	(40)	(7,306,300)	(7,633,200)	(7,859,600)	(7,971,000)	(8,428,900)	(8,538,300)	(8,649,800)	(8,761,700)	(8,887,900)	(9,041,300)
(1,665,300)	(1,054,100)	(1,390,300)	(1,496,200)	Ancillary Transport Services	(1,421,800)	(5)	(1,488,100)	(1,397,100)	(1,614,400)	(1,538,900)	(1,660,800)	(1,579,000)	(1,705,800)	(1,832,600)	(1,754,300)	(1,881,500)
(53,000)	176,200	197,300	106,000	Roads and Maritime Services	56,900	(46)	0	0	0	0	0	0	0	0	0	0
(2,227,800)	(2,314,600)	(2,473,600)	(2,649,400)	Open Spaces and Reserves	(3,063,700)	16	(2,873,500)	(2,956,100)	(3,033,900)	(3,113,300)	(3,181,600)	(3,250,800)	(3,321,300)	(3,393,200)	(3,458,300)	(3,524,600)
44,300	66,000	286,000	498,500	Fleet Management and Workshop	212,700	(57)	507,500	533,100	556,200	592,600	602,700	623,200	635,900	648,000	615,500	669,300
(157,000)	(203,400)	(95,100)	(157,700)	Rural Fire Service	(199,800)	27	(203,500)	(209,300)	(215,100)	(221,100)	(225,900)	(231,000)	(236,300)	(241,600)	(247,000)	(252,600)
193,000	177,100	247,900	188,800	Quarries and Sandpit	(691,100)	(466)	(45,800)	(18,100)	(19,000)	(19,900)	(21,000)	(22,000)	(23,100)	(24,300)	(25,500)	(26,700)
(254,600)	226,400	1,346,300	300,200	Landfill and Resource Management	472,700	57	(320,200)	(234,800)	(185,300)	(190,300)	(169,900)	(148,900)	(130,500)	(98,700)	(65,400)	(32,700)
416,100	653,900	0	162,700	Domestic Waste Management	366,500	125	336,900	326,100	351,300	378,600	381,100	424,800	471,000	476,700	526,900	560,800
(25,973,800)	(21,551,800)	(22,259,000)	(20,346,900)	Total Operating Result - Surplus / (Deficit)	(17,830,400)	(12)	(18,406,700)	(19,799,500)	(20,430,900)	(20,700,500)	(21,518,700)	(21,737,500)	(22,181,000)	(22,450,500)	(22,928,600)	(23,158,300)
13,931,000	13,367,400	12,031,000	12,031,000	Add Back Depreciation	10,787,000	(10)	11,003,200	11,224,400	11,449,700	11,679,500	11,913,900	12,153,100	12,397,000	12,645,800	12,899,600	13,158,400
0	0	(223,900)	(53,100)	Add Back Remediation	0	(100)	0	0	0	0	0	0	0	0	0	0
202,000	169,300	231,300	190,800	Add Back Unwinding Interest Free Loans	205,900	8	119,100	70,200	48,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600
4,734,000	1,892,000	3,347,700	0	Add Back Loss on Disposal of Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0
(7,106,800)	(6,123,100)	(6,803,400)	(8,178,200)	Total Cash Result - Surplus / (Deficit)	(6,837,500)	(16)	(8,284,400)	(8,504,900)	(8,933,200)	(9,006,400)	(9,583,400)	(9,562,300)	(9,761,100)	(9,780,900)	(10,004,300)	(9,974,300)
				Capital Movements												
1,946,000	2,347,100	2,526,100	2,792,900	Less Loan Principal Repayments	2,595,700		1,741,200	1,529,200	1,521,100	1,171,500	1,646,500	1,572,900	1,490,800	1,401,900	750,000	781,000
17,578,400	10,223,300	15,060,600	12,835,300	Less Transfer to Reserves	2,952,300		2,849,800	3,244,400	3,393,700	3,505,000	3,591,000	3,730,300	3,862,700	3,968,500	4,076,700	4,255,500
11,111,000	17,009,200	16,815,200	18,672,700	Add Transfer from Reserves	16,249,500		9,497,100	20,129,400	2,453,500	20,797,200	18,456,100	4,982,900	6,564,100	4,979,000	5,001,000	6,765,000
13,028,000	7,871,000	4,041,900	5,946,800	Add Capital Income Applied	7,342,700		4,858,900	3,209,100	286,300	8,454,700	116,700	118,700	120,700	122,700	124,700	126,900
18,530,000	20,544,100	12,522,400	18,610,900	Less Capital Expenditure	28,753,900		20,028,500	29,829,000	10,049,000	37,386,700	26,095,700	13,174,900	15,068,400	14,169,200	15,316,300	17,576,600
(21,022,200)	(14,357,400)	(18,055,600)	(17,798,000)	Cash Result after Capital Movements												

ENGINEERING (ASSET) MANAGEMENT

Manager: John Truman – “Group Manager – Civil Services”

Background

This program includes costs related to the provision of asset management services, engineering supervision and emergency services.

Budget Comments

Operating Revenues

Fees and Charges

Majority of revenue sourced from engineering inspection fees.

Operating Expenses

Employee Costs – Management and Administration

Includes salaries and oncosts related to seven full-time equivalent employees (35 days) and associated oncosts.

Employee Costs – Infrastructure

Includes salaries and oncosts related to six full-time and one part-time employees (34 days) and associated oncosts.

Employee Costs – Engineering Works

Includes salaries and oncosts related to five full-time employees (25 days) and associated oncosts. Other costs include an internal charge to cover the cost of ten motor vehicles.

Road Safety Officer and Programs

Includes salaries and oncosts for a part-time Road Safety Officer (three days) (50% funded by RMS grant) plus Road Safety Program costs.

Asset Management

Allowance for condition assessments and other asset related matters.

North East Weight of Loads Group (NEWLOG)

This represents a program of truck inspections to ensure weight limits are being met. The program is administered by Ballina Shire and includes the majority of councils in north eastern NSW.

Emergency Services

Includes telephone, insurance and other costs required to perform SES activities.

Capital Movements

Transfer to Reserves

Transfer to fund regular replacement of surveying equipment.

Capital Expenditure

Capital works as per Part C of this document, along with Part E for any Reserve Movements.

ENGINEERING (ASSET) MANAGEMENT																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
					Engineering Services												
277,000	235,800	250,800	205,000	22010	Engineering Inspections and Overheads	214,000	4	215,500	221,200	227,100	233,100	238,100	243,200	248,400	253,700	259,100	264,800
83,000	72,500	71,000	49,400	22011	Conts - Road Safety Officer / Programs	57,500	16	58,200	59,800	61,500	63,200	64,600	66,000	67,500	69,000	70,500	72,000
0	0	0	0	22011	Conts - Other	0	0	0	0	0	0	0	0	0	0	0	0
360,000	308,300	321,800	254,400		Total Operating Revenues	271,500	7	273,700	281,000	288,600	296,300	302,700	309,200	315,900	322,700	329,600	336,600
					OPERATING EXPENSES												
					Engineering Management												
589,000	601,600	769,000	790,400	32020	Employee Costs - Mgmt and Admin	830,000	5	846,600	867,800	889,500	911,700	934,500	957,900	981,800	1,006,300	1,031,500	1,057,300
685,000	661,300	732,000	763,300	32020	Employee Costs - Infrastructure	789,000	3	804,800	824,900	845,500	866,600	888,300	910,500	933,300	956,600	980,500	1,005,000
398,000	440,700	546,000	600,600	32020	Employee Costs - Engineering Works	585,000	(3)	596,700	611,600	626,900	642,600	658,700	675,200	692,100	709,400	727,100	745,300
183,000	0	0	0	32020	Overseers	0	0	0	0	0	0	0	0	0	0	0	0
11,000	8,300	13,000	10,800	32020	Conferences	8,000	(26)	8,200	8,500	8,800	9,100	9,300	9,500	9,700	9,900	10,100	10,400
92,000	103,500	106,700	106,700	32020	Vehicles	108,900	2	110,600	113,400	116,300	119,300	121,700	124,200	126,700	129,300	131,900	134,600
44,000	29,300	43,000	48,000	32020	Office Expenses and Advertising	35,500	(26)	52,000	53,400	55,000	56,600	57,900	59,200	60,500	61,800	63,200	64,600
88,000	81,600	74,000	55,600	32020	Road Safety Officer and Programs	63,000	13	64,200	66,000	67,800	69,600	71,100	72,600	74,300	76,000	77,700	79,400
65,000	5,800	10,000	2,600	32020	Asset Management / Modelling	36,600	1,308	10,000	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,400	12,700
23,000	64,700	27,500	61,800	32020	North East Weight of Loads Group	29,000	(53)	29,500	30,300	31,100	31,900	32,600	33,300	34,000	34,700	35,400	36,200
					Emergency Services												
13,000	5,300	22,000	7,800	32021	Operating Expenses	11,400	46	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000
41,000	50,600	62,000	72,800	32021	State Levy	79,000	9	80,200	82,300	84,400	86,600	88,400	90,200	92,100	94,000	95,900	97,900
					Non-Cash Expenses												
18,000	0	99,900	101,500	32021	Depreciation - Emergency Services	100,000	(1)	102,000	104,100	106,200	108,400	110,600	112,900	115,200	117,600	120,000	122,400
173,000	700	0	0	32021	Depreciation - Engineering	0	0	0	0	0	0	0	0	0	0	0	0
2,423,000	2,053,400	2,505,100	2,621,900		Total Operating Expenses	2,675,400	2	2,716,300	2,784,600	2,854,600	2,926,300	2,997,800	3,071,000	3,146,000	3,222,700	3,301,200	3,381,800
(2,063,000)	(1,745,100)	(2,183,300)	(2,367,500)		Operating Result - Surplus / (Deficit)	(2,403,900)	2	(2,442,600)	(2,503,600)	(2,566,000)	(2,630,000)	(2,695,100)	(2,761,800)	(2,830,100)	(2,900,000)	(2,971,800)	(3,045,200)
191,000	700	99,900	101,500		Add Back Depreciation	100,000	(1)	102,000	104,100	106,200	108,400	110,600	112,900	115,200	117,600	120,000	122,400
(1,872,000)	(1,744,400)	(2,083,400)	(2,266,000)		Cash Result - Surplus / (Deficit)	(2,303,900)	2	(2,340,600)	(2,399,500)	(2,459,800)	(2,521,600)	(2,584,500)	(2,648,900)	(2,714,900)	(2,782,400)	(2,851,600)	(2,922,800)
					Capital Movements												
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
0	74,500	27,700	27,000		Less Transfer to Reserves	10,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
0	133,000	12,100	0		Add Transfer from Reserves	0		0	0	0	0	60,000	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
0	0	0	121,100		Less Capital Expenditure	0		0	0	0	60,000	0	0	0	0	70,000	0
(1,872,000)	(1,685,900)	(2,099,000)	(2,414,100)		Cash Result after Capital Movements	(2,313,900)	(4)	(2,350,600)	(2,409,500)	(2,469,800)	(2,591,600)	(2,534,500)	(2,658,900)	(2,724,900)	(2,792,400)	(2,931,600)	(2,932,800)

PROCUREMENT AND BUILDING MANAGEMENT

Manager: Tony Partridge – “Manager – Support Operations”

Background

This program includes costs related to the maintenance of community buildings including the main corporate buildings being the Council Administration Centre and the Works Depot, along with specialised procurement and contract management staff, including the Council store.

Budget Comments

Operating Revenues

Contributions

Occasionally Council may receive contributions, either internal or external, to offset the cost of maintaining, repairing or improving buildings.

Operating Expenses

Administration Centre

Operating costs for the Council Administration Centre including insurance, rates, security, cleaning, ground maintenance, building maintenance, air conditioning and electricity.

Works Depots

Employee Costs – Includes salaries and oncosts for staff providing procurement, contract management and inventory services. Based on five full-time staff (25 days).

Operating Expenses - Operating costs for the main Works Depot on Southern Kingsford Smith Drive and the more minor depot at Tamarind Drive. Operating costs include insurance, rates, security, cleaning, grounds and yard maintenance, building maintenance, air conditioning and electricity. Protective clothing for staff is also included in this item.

Community Buildings

Represents the maintenance budgets for the buildings identified.

Open Spaces Buildings

Represents the maintenance budgets for the buildings located on Council's open spaces and reserves. This items includes the maintenance and cleaning of public toilets, along with maintenance of community BBQs, picnic tables and cleaning of the Riverwalk Arcade.

Capital Movements

Reserve Movements

Refer to Part E of this document.

Capital Income

Typically relates to internal contributions to finance depot improvement works.

Capital Expenditure

Capital works as per Part C of this document, with capital income also listed in Part C against the various capital expenditure items.

PROCUREMENT AND BUILDING MANAGEMENT																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
5,000	180,100	178,300	0		Buildings	0	0	0	0	0	0	0	0	0	0	0	0
					Contributions and Rebates	0	0	0	0	0	0	0	0	0	0	0	0
5,000	180,100	0	0		Total Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	0
					OPERATING EXPENSES												
322,000	319,900	317,300	315,400	32000	Office and Depot Facilities	331,500	5	337,000	345,800	354,800	364,200	372,000	379,900	387,900	395,900	404,200	412,600
194,000	336,300	376,300	393,400	32001	Administration Centre	435,000	11	435,600	446,400	457,600	469,000	480,700	492,600	504,900	517,500	517,500	517,500
361,000	397,300	351,100	308,900	32001	Works Depot - Employee Costs	342,800	11	348,600	358,000	367,700	377,900	386,100	394,300	402,800	411,300	420,100	429,100
(26,000)	17,900	16,600	28,800	32001	Works Depot - Operating Expenses	7,000	(76)	7,200	7,500	7,800	8,100	8,400	8,700	9,000	9,300	9,600	9,900
					Works Depot - Number Two												
8,000	10,300	3,300	13,000	32022	Community Buildings	9,000	(31)	9,000	9,300	9,600	9,900	10,100	10,400	10,700	11,000	11,300	11,600
100,000	86,700	108,100	98,700	32022	Visitor Centre	87,000	(12)	87,000	89,500	92,000	94,500	96,700	98,900	101,200	103,500	105,900	108,300
13,000	17,200	31,900	79,500	32022	Community Centres and Halls	39,000	(51)	39,000	40,100	41,300	42,500	43,500	44,500	45,500	46,500	47,600	48,700
18,000	14,600	20,700	17,300	32022	Surf Clubs	16,000	(8)	16,000	16,500	17,000	17,500	17,900	18,300	18,700	19,200	19,700	20,200
16,000	11,000	14,200	16,600	32022	Museum and Gallery	14,000	(16)	14,000	14,400	14,800	15,200	15,600	16,000	16,400	16,800	17,200	17,600
2,000	3,900	8,600	11,600	32022	Libraries	11,000	(5)	11,000	11,400	11,900	12,400	12,800	13,200	13,600	14,000	14,400	14,800
0	0	0	87,100	32022	Other Community Buildings	90,000	3	90,000	92,400	94,800	97,200	99,200	101,200	103,400	105,600	107,800	110,000
					Swimming Pools												
113,000	139,300	126,300	162,300	32261	Open Spaces Buildings	161,300	(1)	162,700	167,000	171,500	176,100	179,900	183,700	187,600	191,600	195,600	199,800
80,000	86,200	87,300	89,200	32310	Open Spaces and Reserves Buildings	100,300	12	103,000	105,700	108,500	111,400	113,900	116,400	118,900	121,400	123,900	126,600
257,000	304,300	334,600	311,300	32285	Sports Fields Buildings	333,500	7	338,800	347,700	356,700	366,100	373,800	381,600	389,500	397,600	405,900	414,300
64,000	68,100	82,700	101,000	32286	Public Amenities	78,000	(23)	79,500	81,800	84,100	86,500	88,500	90,500	92,500	94,600	96,700	98,900
					Other Amenities												
455,000	648,800	668,700	711,600	32000	Non-Cash Expenses	700,000	(2)	714,000	728,300	742,900	757,800	773,000	788,500	804,300	820,400	836,900	853,700
49,000	42,600	46,200	48,900	32286	Depreciation - Administration Building	46,000	(6)	47,000	48,000	49,000	50,000	51,000	52,100	53,200	54,300	55,400	56,600
330,000	565,600	291,500	312,500	32261	Depreciation - Public Amenities	290,000	(7)	295,800	301,800	307,900	314,100	320,400	326,900	333,500	340,200	347,100	354,100
648,000	424,700	569,000	606,100	32310	Depreciation - Open Spaces Buildings	569,000	(6)	580,400	592,100	604,000	616,100	628,500	641,100	654,000	667,100	680,500	694,200
0	140,200	252,000	0	32000	Depreciation - Sports Field Buildings	0	0	0	0	0	0	0	0	0	0	0	0
					Loss on Disposal of Infrastructure												
3,004,000	3,634,900	3,726,400	3,713,200		Total Operating Expenses	3,660,400	(1)	3,715,600	3,803,700	3,893,900	3,986,500	4,072,000	4,158,800	4,247,600	4,337,800	4,417,300	4,498,500
(2,999,000)	(3,454,800)	(3,726,400)	(3,713,200)		Operating Result - Surplus / (Deficit)	(3,660,400)	(1)	(3,715,600)	(3,803,700)	(3,893,900)	(3,986,500)	(4,072,000)	(4,158,800)	(4,247,600)	(4,337,800)	(4,417,300)	(4,498,500)
1,482,000	1,681,700	1,595,400	1,679,100		Add Back Depreciation	1,605,000	(4)	1,637,200	1,670,200	1,703,800	1,738,000	1,772,900	1,808,600	1,845,000	1,882,000	1,919,900	1,958,600
0	140,200	252,000	0		Add Back Loss on Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0
(1,517,000)	(1,632,900)	(1,879,000)	(2,034,100)		Cash Result - Surplus / (Deficit)	(2,055,400)	1	(2,078,400)	(2,133,500)	(2,190,100)	(2,248,500)	(2,299,100)	(2,350,200)	(2,402,600)	(2,455,800)	(2,497,400)	(2,539,900)
					Capital Movements												
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
1,727,000	454,000	1,698,800	1,419,200		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0
200,000	464,700	1,335,900	1,882,500		Add Transfer from Reserves	2,653,700		0	0	0	1,200,000	2,100,000	1,500,000	1,000,000	1,700,000	1,700,000	1,700,000
204,000	755,100	659,600	777,700		Add Capital Income Applied	1,574,000		107,900	110,100	112,300	114,700	116,700	118,700	120,700	122,700	124,700	126,900
298,000	1,178,300	761,200	1,599,800		Less Capital Expenditure	4,738,300		515,400	671,000	822,000	2,304,000	3,239,000	2,675,000	2,212,000	2,951,000	2,991,000	3,033,000
(3,138,000)	(2,045,400)	(2,343,500)	(2,392,900)		Cash Result after Capital Movements	(2,566,000)	7	(2,485,900)	(2,694,400)	(2,899,800)	(3,237,800)	(3,321,400)	(3,406,500)	(3,493,900)	(3,584,100)	(3,663,700)	(3,746,000)

STORMWATER AND ENVIRONMENTAL PROTECTION

Manager: Paul Busmanis – “Manager - Engineering Works”

Background

This program includes costs related to stormwater management flood mitigation and environmental protection activities such as flood mitigation.

Budget Comments

Operating Revenues

Annual Charges

Represents an annual charge levied on all developed urban properties in the shire. Funds raised by this charge must be spent on new stormwater and drainage projects.

Operating Expenses

Stormwater

Allocation for stormwater drainage maintenance.

Contributions

Annual contribution to the Richmond River County Council, which is the flood control authority for this region. This item also includes the drainage union contributions and specific projects.

Flood Management Studies and Plans

Represents on-going work on the Ballina Flood Management Plan.

Coastal Zone Management Plan

Represents on-going work on this project.

Foreshore Protection Works

Annual allocation for foreshore protection works and beach cleaning.

Canal Dredging

Funding for canal dredging which is carried out every few years at Ballina Quays.

Boat Ramps

Cleaning and maintenance of boat ramps.

Capital Movements

Reserve Movements

Refer to Part E of the document.

Capital Expenditure

Capital works as per Part C of this document.

STORMWATER AND ENVIRONMENTAL PROTECTION																
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED										
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
					OPERATING REVENUES											
279,500	282,100	284,000	369,500	22100	Stormwater Drainage											
					Annual Charges	373,000	1	374,900	376,800	378,700	380,600	382,600	384,600	386,600	388,600	390,600
8,000	21,500	7,700	0	22101	Environmental Protection	43,000	100	0	0	0	0	0	0	0	0	0
41,800	43,800	0	5,100	22101	Third Party Flood Modelling	95,000	1,763	0	0	0	0	0	0	0	0	0
					Operating Grants and Contributions											
329,300	347,400	291,700	374,600		Total Operating Revenues	511,000	36	374,900	376,800	378,700	380,600	382,600	384,600	386,600	388,600	390,600
					OPERATING EXPENSES											
343,000	247,600	289,100	272,900	32100	Stormwater											
					Stormwater Drainage Maintenance	254,000	(7)	258,500	265,300	272,300	279,400	285,400	291,600	297,800	304,200	310,600
183,000	187,700	192,000	196,600	32101	Environmental Protection	203,000	3	206,100	211,300	216,600	222,100	226,600	231,200	235,900	240,700	245,600
33,000	33,700	34,400	35,200	32101	Cont to County Council (CC)	36,800	5	37,400	38,400	39,400	40,400	41,300	42,200	43,100	44,000	44,900
0	0	0	0	32101	Cont to CC - Drainage Unions	70,000	100	35,000	35,900	36,800	37,800	38,600	39,400	40,200	41,100	42,000
46,000	164,300	100,500	78,700	32101	Cont to CC - Coastal Zone Mgmt Plan	173,200	120	40,000	41,000	42,100	43,200	44,100	45,000	45,900	46,900	47,900
10,000	55,600	6,100	26,600	32101	Flood Management Studies and Plans	50,500	90	40,000	41,000	42,100	43,200	44,100	45,000	45,900	46,900	47,900
40,000	35,000	107,600	55,200	32101	Coastal Zone Management Plan	76,000	38	78,000	80,000	82,000	84,100	85,800	87,600	89,400	91,200	93,100
1,000	12,500	147,300	44,900	32101	Foreshore Protection Works	22,000	(51)	22,400	23,000	23,600	24,200	24,700	25,200	25,800	26,400	27,000
29,000	37,200	45,700	45,000	32101	Canal Dredging	38,400	20	39,000	40,100	41,200	42,300	43,300	44,300	45,300	46,300	47,300
					Boat Ramp Maintenance and Cleaning											
17,000	1,600	1,600	2,000	32103	Non-Cash Expenses	2,000	0	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900
1,846,000	1,654,300	1,417,700	1,456,800	32103	Depreciation - Environmental Protection	1,443,000	(1)	1,471,900	1,501,400	1,531,500	1,562,200	1,593,500	1,625,400	1,658,000	1,691,200	1,725,100
98,000	78,300	1,200	0	32100	Depreciation - Drainage	0	0	0	0	0	0	0	0	0	0	0
					Loss on Disposal of Infrastructure Assets											
2,446,000	2,507,800	2,343,200	2,213,900		Total Operating Expenses	2,368,900	7	2,230,400	2,279,600	2,329,900	2,381,300	2,429,900	2,479,500	2,530,000	2,581,700	2,634,300
(2,116,700)	(2,160,400)	(2,051,500)	(1,839,300)		Operating Result - Surplus / (Deficit)	(1,857,900)	1	(1,855,500)	(1,902,800)	(1,951,200)	(2,000,700)	(2,047,300)	(2,094,900)	(2,143,400)	(2,193,100)	(2,243,700)
1,663,000	1,655,900	1,419,300	1,458,800		Add Back Depreciation	1,445,000	(1)	1,474,000	1,503,600	1,533,800	1,564,600	1,596,000	1,628,000	1,660,700	1,694,000	1,728,000
98,000	78,300	1,200	0		Add Back Loss on Infrastructure	0	0	0	0	0	0	0	0	0	0	0
(355,700)	(426,200)	(631,000)	(380,500)		Cash Result - Surplus / (Deficit)	(412,900)	9	(381,500)	(399,200)	(417,400)	(436,100)	(451,300)	(466,900)	(482,700)	(499,100)	(515,700)
					Capital Movements											
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0
686,000	643,900	612,300	507,000		Less Transfer to Reserves	260,000		0	0	0	0	0	0	0	0	0
680,000	852,100	872,000	567,000		Add Transfer from Reserves	467,500		0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0
162,000	441,800	221,100	302,700		Less Capital Expenditure	429,800		456,000	474,000	493,000	513,000	534,000	555,000	577,000	600,000	624,000
(723,700)	(659,800)	(592,400)	(623,200)		Cash Result after Capital Movements	(635,200)	2	(637,500)	(873,200)	(910,400)	(949,100)	(985,300)	(1,021,900)	(1,059,700)	(1,099,100)	(1,139,700)

ROADS AND BRIDGES

Manager: Paul Busmanis - “Manager - Engineering Works”

Background

This program outlines all revenues and expenses related to the provision of urban and rural road and bridge maintenance and construction, along with street cleaning services.

Budget Comments

Operating Revenues

Operating Grants and Contributions

Specific grants and contributions that may be sourced for roads projects, along with occasional insurance claims for damages incurred.

Operating Expenses

Roads and Bridges Maintenance

The allocations provided fund all maintenance works on urban and rural roads and bridges. The budgets include wages, oncosts, plant hire and materials related to the provision of the maintenance services.

Street Cleaning

Provision for street and footpath cleaning of town centres.

Debt Servicing

Represents interest paid on loans taken out for road and bridge construction related works.

Capital Movements

Loan Principal Repayments

Represents principal repaid on loans taken out for road and bridge construction related works.

Reserve Movements

Refer to Part E for further information.

Capital Income

Typically represents grants for road construction works. Refer to Part C of this document for further information.

Capital Expenditure

This item includes all capital works planned for the year. Refer to Part C of this document for further information.

ROADS AND BRIDGES																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
					Operating Grants and Contributions												
47,000	1,500	12,000	0	22110	Flood and Storm Damage	0	0	0	0	0	0	0	0	0	0	0	0
19,800	37,100	69,300	62,700	22110	LIRS Loan Subsidy	54,700	(13)	47,500	40,000	32,200	24,200	15,800	7,500	2,600	2,600	2,600	2,600
608,300	228,000	0	214,000	221110	Natural Disaster Funding	0	(100)	0	0	0	0	0	0	0	0	0	0
0	0	238,800	0	22110	Roads to Recovery	2,495,000	100	935,000	734,000	634,000	646,700	659,700	672,900	686,400	700,200	714,300	728,600
					Interest												
12,800	233,100	93,700	73,800		Interest on Reserves and Loans	0	(100)	0	0	0	0	0	0	0	0	0	0
687,900	499,700	413,800	350,500		Total Operating Revenues	2,549,700	627	982,500	774,000	666,200	670,900	675,500	680,400	689,000	702,800	716,900	731,200
					OPERATING EXPENSES												
					Roads and Bridges - Maintenance												
776,500	628,700	786,800	666,600	32110	Urban Roads	734,000	10	745,400	764,400	783,800	803,700	820,200	836,900	853,900	871,200	888,900	907,000
1,263,200	1,293,800	1,261,700	1,379,200	32117	Sealed Rural Roads	1,166,300	(15)	1,184,000	1,213,800	1,244,300	1,275,600	1,301,400	1,327,500	1,354,300	1,381,600	1,409,400	1,437,800
602,000	565,900	662,800	672,300	32117	Unsealed Rural Roads	654,000	(3)	663,900	680,600	697,700	715,200	729,600	744,300	759,300	774,600	790,100	806,000
37,000	14,800	10,400	13,100	32120	Bridges	21,000	60	21,400	22,000	22,600	23,200	23,700	24,200	24,700	25,200	25,800	26,400
363,000	335,300	380,200	397,700	32110	Street Cleaning	376,000	(5)	392,500	402,400	412,600	423,100	431,700	440,500	449,400	458,600	467,900	477,400
740,000	133,600	2,000	277,400	32110	Natural Disasters	0	(100)	0	0	0	0	0	0	0	0	0	0
					Debt Servicing												
298,000	427,700	430,300	360,900	32120	Interest on Loans	328,600	(9)	294,300	259,200	222,600	184,700	477,000	418,000	361,300	306,600	263,000	243,000
					Non-Cash Expenses												
6,916,000	7,226,600	6,163,400	5,853,500	32120	Depreciation - Roads and Bridges	4,819,000	(18)	4,915,400	5,013,800	5,114,100	5,216,400	5,320,800	5,427,300	5,535,900	5,646,700	5,759,700	5,874,900
147,000	135,500	123,000	109,600	32120	Unwinding Interest Free Loan	91,400	(17)	71,900	51,000	28,100	0	0	0	0	0	0	0
4,636,000	1,634,800	3,009,500	0	32120	Loss on Disposal of Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0
15,778,700	12,418,700	12,830,100	9,730,300		Total Operating Expenses	8,190,300	(16)	8,288,800	8,407,200	8,525,800	8,641,900	9,104,400	9,218,700	9,338,800	9,464,500	9,604,800	9,772,500
(15,090,800)	(11,919,000)	(12,416,300)	(9,379,800)		Operating Result - Surplus / (Deficit)	(5,640,600)	(40)	(7,306,300)	(7,633,200)	(7,859,600)	(7,971,000)	(8,428,900)	(8,538,300)	(8,649,800)	(8,761,700)	(8,887,900)	(9,041,300)
6,916,000	7,226,600	6,163,400	5,853,500		Add Back Depreciation	4,819,000	(18)	4,915,400	5,013,800	5,114,100	5,216,400	5,320,800	5,427,300	5,535,900	5,646,700	5,759,700	5,874,900
147,000	135,500	123,000	109,600		Add Back Unwinding Interest Free Loan	91,400	(17)	71,900	51,000	28,100	0	0	0	0	0	0	0
4,636,000	1,634,800	3,009,500	0		Add Back Loss on Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0
(3,391,800)	(2,920,100)	(3,120,400)	(3,416,700)		Cash Result - Surplus / (Deficit)	(730,200)	(79)	(2,319,000)	(2,568,400)	(2,717,400)	(2,754,600)	(3,108,100)	(3,111,000)	(3,113,900)	(3,115,000)	(3,128,200)	(3,166,400)
					Capital Movements												
423,000	702,600	822,000	982,800		Less Loan Principal Repayments	1,015,100		1,049,300	1,084,400	1,170,300	804,600	1,262,300	1,255,900	1,247,800	1,148,900	487,000	507,000
9,488,000	2,467,900	1,640,400	1,802,200		Less Transfer to Reserves	25,100		0	0	0	0	0	0	0	0	0	0
2,779,000	9,546,500	5,526,800	2,916,200		Add Transfer from Reserves	2,311,000		4,641,000	17,171,000	402,000	13,980,000	13,515,000	370,000	377,000	385,000	393,000	401,000
10,074,000	4,803,700	1,540,000	4,718,700		Add Capital Income Applied	4,866,700		4,201,000	2,674,000	174,000	8,340,000	0	0	0	0	0	0
10,230,000	14,424,200	6,975,000	8,501,900		Less Capital Expenditure	12,799,800		13,228,100	24,495,000	5,721,000	28,511,700	19,227,700	6,362,900	6,663,400	7,129,200	8,160,300	8,497,600
(10,679,800)	(6,164,600)	(5,491,000)	(7,068,700)		Cash Result after Capital Movements	(7,370,500)	4	(7,754,400)	(8,302,800)	(9,032,700)	(9,750,900)	(10,083,100)	(10,359,800)	(10,648,100)	(11,008,100)	(11,382,500)	(11,770,000)

ANCILLARY TRANSPORT SERVICES

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

This program outlines all revenues and expenses related to the provision of ancillary services such as street lighting, signage, footpaths, parking, private works and town centre beautification.

Budget Comments

Operating Revenues

Fees and Charges

Private Works Income for private works undertaken by Council, with Council making a margin on these works as per the estimated operating expenses.

Burns Point Ferry Income from the operation of the Burns Point Ferry.

Operating Grants

Street Lighting State Government subsidy towards street lighting costs for main roads.

LIRS Subsidy Represents the rebate Council receives from the State for a local infrastructure renewal scheme (LIRS) loan taken out to assist with road related works.

Operating Expenses

Roads and Traffic Signs Maintenance of street signs and road lines

Street Lighting Electricity charges for street lighting.

Footpaths, Parking Areas and Bus Shelters Provision for maintenance. The majority of the car parking expense relates to a lease payment to the owner of the Sharpes Beach Car Park.

Wharves and Jetties Allocation for maintenance of wharves and jetties in the shire.

Burns Point Ferry Operating expenses. Partly offset by operating revenues.

Debt Servicing Interest payable on loans for town centre redevelopment works and LIRS loans.

Capital Movements

Loan Principal Repayments

Principal payable on town centre re-development loans and LIRS loans.

Reserve Movements

Refer to Part E for further information.

Capital Income

Typically represents grants for projects. Refer to Part C of this document for further information.

Capital Expenditure

This item includes all capital works planned for the year. Refer to Part C of this document for further information.

ANCILLARY TRANSPORT SERVICES																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
					Fees and Charges												
55,000	248,400	190,100	728,000	22151	Private Works	255,000	(65)	258,900	265,500	272,200	279,100	284,800	290,600	296,500	302,500	308,600	314,900
6,000	56,500	55,400	41,100	22151	Sundry Fees and Charges	6,200	(85)	6,300	6,500	6,700	6,900	7,100	7,300	7,500	7,700	7,900	8,100
293,000	357,400	363,500	350,700	22200	Burns Point Ferry - Toll Fees	369,000	5	374,000	383,500	393,200	403,100	411,200	419,800	428,100	436,800	445,700	454,700
76,000	82,100	80,500	99,500	22200	Burns Point Ferry - Season Tickets	110,000	11	110,000	112,800	115,700	118,600	121,000	123,500	126,000	128,600	131,200	133,900
5,000	8,000	8,000	11,100	22200	Burns Point Ferry - Diesel Rebate	10,000	(10)	11,000	11,300	11,600	11,900	12,200	12,500	12,800	13,100	13,400	13,700
					Operating Grants & Contributions												
98,000	98,000	98,000	98,000	22150	Street Lighting	103,000	5	104,600	107,300	110,000	112,800	115,100	117,500	119,900	122,300	124,800	127,300
25,700	48,200	44,600	40,000	22150	LIRS Loan Subsidy	34,200	(15)	29,200	24,000	18,500	12,800	6,900	1,100	0	0	0	0
0	0	27,400	6,800	22150	Boating Programs	42,000	518	0	0	0	0	0	0	0	0	0	0
40,000	7,300	19,000	0	22150	Miscellaneous Contributions	0	0	0	0	0	0	0	0	0	0	0	0
0	0	10,000	0	22150	PAMP	30,000	100	0	0	0	0	0	0	0	0	0	0
598,700	905,900	896,500	1,375,200		Total Operating Revenues	959,400	(30)	894,000	910,900	927,900	945,200	958,300	972,100	990,600	1,011,000	1,031,600	1,052,600
					OPERATING EXPENSES												
					Maintenance Programs												
139,000	113,300	100,200	65,300	32132	Road and Traffic Signs	106,200	63	108,000	111,000	114,000	117,100	119,800	122,500	125,200	128,000	130,800	133,600
407,000	450,300	505,800	469,400	32130	Street Lighting	550,000	17	558,300	572,300	586,700	601,400	613,500	625,800	638,400	651,200	664,300	677,600
119,000	190,800	150,700	152,400	32135	Footpaths Maintenance	224,700	47	179,500	184,300	189,300	194,400	198,600	202,800	207,200	211,700	216,300	221,100
14,000	37,400	19,300	58,400	32137	Car Parking - Sharpes Beach Rent	40,200	(31)	40,900	42,000	43,100	44,200	45,100	46,100	47,100	48,100	49,100	50,100
8,000	5,900	6,300	6,600	32137	Car Parking - Maintenance and Rates	7,200	9	7,400	7,600	7,800	8,000	8,200	8,400	8,600	8,800	9,000	9,200
13,000	19,100	5,500	2,700	32138	Bus Shelters and Public Transport	12,000	344	12,300	12,700	13,100	13,500	13,900	14,300	14,700	15,100	15,500	15,900
99,000	222,500	173,200	638,700	32496	Private Works	225,000	(65)	228,400	234,200	240,200	246,300	251,300	256,400	261,600	266,900	272,300	277,900
17,000	20,900	80,600	78,400	32201	Wharves and Jetties	91,800	17	32,500	33,500	34,500	35,500	36,400	37,300	38,200	39,100	40,000	40,900
					Burns Point Ferry												
304,000	341,600	358,800	318,700	32200	Operation	235,000	(26)	340,500	247,900	355,300	262,900	371,600	276,400	387,300	290,300	403,400	304,600
309,000	305,600	305,500	336,300	32200	Salaries and Oncoats	332,000	(1)	337,000	345,500	354,200	363,100	370,400	377,900	385,500	393,300	401,200	409,300
					Debt Servicing												
179,000	183,800	159,600	134,300	32140	Interest on Loans	107,100	(20)	78,300	48,600	126,200	110,100	92,900	75,700	65,000	55,000	45,000	34,000
					Non-Cash Expenses												
152,000	24,800	102,000	165,300	32132	Depreciation - Ancillary	110,000	(33)	112,200	114,500	116,800	119,200	121,600	124,100	126,600	129,200	131,800	134,500
478,000	0	280,600	413,400	32132	Depreciation - Footpaths	300,000	(27)	308,000	312,200	318,500	324,900	331,400	338,100	344,900	351,800	358,900	366,100
26,000	44,000	38,700	33,500	32132	Depreciation - Maritime	40,000	19	40,800	41,700	42,600	43,500	44,400	45,300	46,300	47,300	48,300	49,300
2,264,000	1,960,000	2,286,800	2,871,400		Total Operating Expenses	2,381,200	(17)	2,382,100	2,308,000	2,542,300	2,484,100	2,619,100	2,551,100	2,696,600	2,635,800	2,785,900	2,724,100
(1,865,300)	(1,054,100)	(1,390,300)	(1,496,200)		Operating Result - Surplus / (Deficit)	(1,421,800)	(5)	(1,488,100)	(1,397,100)	(1,614,400)	(1,538,900)	(1,660,800)	(1,579,000)	(1,705,800)	(1,624,800)	(1,754,300)	(1,671,500)
656,000	68,800	421,300	612,200		Add Back Depreciation	450,000	(26)	458,000	468,400	477,900	487,600	497,400	507,500	517,800	528,300	539,000	549,900
(1,009,300)	(985,300)	(969,000)	(884,000)		Cash Result - Surplus / (Deficit)	(971,800)	10	(1,029,100)	(928,700)	(1,136,500)	(1,051,300)	(1,163,400)	(1,071,500)	(1,188,000)	(1,096,500)	(1,215,300)	(1,121,600)
					Capital Movements												
375,000	448,700	416,500	441,900		Less Loan Principal Repayments	469,100		498,000	444,800	350,800	366,900	384,200	317,000	243,000	253,000	263,000	274,000
1,085,000	512,300	2,168,800	2,707,300		Less Transfer to Reserves	11,600		0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
3,019,000	2,484,000	1,382,400	4,818,700		Add Transfer from Reserves	2,414,000		803,100	725,400	389,500	295,200	401,100	306,900	409,100	308,000	408,000	308,000
1,537,000	608,100	1,817,800	450,200		Add Capital Income Applied	820,000		550,000	425,000	0	0	0	0	0	0	0	0
3,948,000	2,270,500	2,463,700	2,538,500		Less Capital Expenditure	3,238,500		1,465,000	1,360,000	530,000	551,000	573,000	596,000	619,000	643,000	669,000	696,000
(1,861,300)	(1,124,700)	(2,817,800)	(1,302,800)		Cash Result after Capital Movements	(1,457,000)	12	(1,639,000)	(1,633,100)	(1,677,800)	(1,724,000)	(1,769,500)	(1,727,600)	(1,690,900)	(1,734,500)	(1,789,300)	(1,833,600)

ROADS AND MARITIME SERVICES (RMS)

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

This program outlines all revenues and expenses related to works funded through the Roads and Maritime Services (RMS).

Budget Comments

Operating Revenues

Preservation Program

Includes maintenance works undertaken under the Single Invitation Maintenance Contract (SIC) arrangements with the RMS. This includes all maintenance works on State Highway 10 – Pacific Highway and State Highway 16 – Bruxner Highway. Roads are to be maintained to an agreed standard. The opportunities for this work have virtually ceased with the opening of the Ballina and Alstonville bypasses. With the recent bypasses of Ballina and Alstonville these programs have largely stopped.

Regional Roads Block Grant

The "Regional Roads Block Grant" refers to funds provided for the maintenance of all RMS regional roads. Council determines how these funds are allocated.

Income items are fully offset by matching expenditure accounts.

Cash Result - Surplus / (Deficit) This program should be self funding (i.e. nil result) as income is offset by matching expenditure.

ROADS AND MARITIME SERVICES																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
					Fees and Charges												
47,000	0	0	0	22220	State Roads - Preservation Program	0	0	0	0	0	0	0	0	0	0	0	0
68,000	0	0	0	22220	State Roads - Works Orders	0	0	0	0	0	0	0	0	0	0	0	0
					External Contributions												
562,000	926,000	866,500	876,000	22220	Regional Roads Block Grant	893,000	2	744,500	763,500	783,100	803,100	819,600	836,500	853,800	871,300	889,200	907,300
677,000	926,000	866,500	876,000		Total Operating Revenues	893,000	100	744,500	763,500	783,100	803,100	819,600	836,500	853,800	871,300	889,200	907,300
					OPERATING EXPENSES												
98,000	0	0	0	32255	State Roads - Preservation	0	0	0	0	0	0	0	0	0	0	0	0
21,000	0	0	0	32220	State Roads - Works Order	0	0	0	0	0	0	0	0	0	0	0	0
611,000	749,800	669,200	770,000	32250	Regional Roads	836,100	9	744,500	763,500	783,100	803,100	819,600	836,500	853,800	871,300	889,200	907,300
730,000	749,800	669,200	770,000		Total Operating Expenses	836,100	9	744,500	763,500	783,100	803,100	819,600	836,500	853,800	871,300	889,200	907,300
(53,000)	-176,200	197,300	106,000		Operating Result - Surplus / (Deficit)	56,900	(46)	0	0	0	0	0	0	0	0	0	0
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
(53,000)	176,200	197,300	106,000		Cash Result - Surplus / (Deficit)	56,900	(46)	0	0	0	0	0	0	0	0	0	0
					Capital Movements												
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
24,000	73,000	146,900	103,100		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0
77,000	0	125,900	146,900		Add Transfer from Reserves	103,100		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
0	103,200	176,300	149,800		Less Capital Expenditure	160,000		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Cash Result after Capital Movements	0	0	0	0	0	0	0	0	0	0	0	0

OPEN SPACES AND RESERVES

Manager: Cheyenne Willebrands- "Manager - Open Spaces and Resource Recovery"

Background

This program details costs related to the management of all Council parks, reserves, sporting grounds, beaches and cemeteries.

Budget Comments

Operating Revenues

Fees and Charges Includes income from occasional hire of open space areas, beach permits for four wheel drive vehicles and sales from the Council nursery, the majority of which are internal sales to Council.

Operating Grants and Contributions Funding for the two disabled crews employed by Council (referred to as the Regional Works Crew and Nursery Crew).

Contributions Council receives an on-going contribution from the State Government for maintenance of the crown reserves on which the crown caravan reserve parks reside. A small amount of funding is also provided for capital works.

Cemetery Charges Fees and charges from Council owned or controlled cemeteries (East Ballina, Alstonville, Wardell, Rous and Tintenbar).

Operating Expenses

Management Includes salaries and oncosts for two full time employees (total of 10 days) and one motor vehicle.

Open Spaces and Reserves Includes the various operating budgets for this program. Items in the program include all staff costs, plant hire, materials, plus contracts such as surf lifesaving.

Vegetation Management Includes wages, oncosts, plant hire and materials related to the provision of vegetation management services largely provided on crown reserves. The majority of the weed control item represents Council's contribution to the Far North Coast (Noxious Plants) County Council.

Sporting Grounds Includes wages, plant hire and materials for the maintenance and operation of sporting fields.

Cemeteries Includes wages, plant hire and materials for the maintenance of the Council owned cemeteries.

Capital Movements

Transfer to Reserves Typically represents the surplus generated on the Council cemeteries.

Transfer from Reserves Typically this relates to a dividend from the cemeteries to help balance the Council budget or alternatively funds to finance cemetery capital works. Any cemetery capital works are listed in Part C. Refer to Part E of this document for further information on other transfers from reserve.

Capital Income Any capital income typically relates to section 94 funds to finance capital works on parks and sporting fields, plus any forecast capital grants.

Capital Expenditure Refer to Part C of this document for further information.

OPEN SPACES AND RESERVES																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
					Fees and Charges												
39,600	42,100	45,000	46,100	22230	Commercial Activity Licences	31,000	(33)	43,000	44,100	45,300	46,500	47,500	48,500	49,500	50,500	51,600	52,700
13,700	24,900	25,300	34,800	22230	4WD Permits	25,000	(29)	35,000	35,900	36,800	37,800	38,600	39,400	40,200	41,100	42,000	42,900
29,600	23,000	37,300	21,200	22230	Nursery - Sales	30,500	44	29,000	29,900	30,800	31,700	32,500	33,300	34,100	34,900	35,700	36,500
300	100	300	900	22230	Miscellaneous Fees	8,500	844	3,500	3,700	3,900	4,100	4,300	4,500	4,700	4,900	5,100	5,300
					Grants and Contributions												
130,000	192,100	120,900	120,900	22230	Grants - Regional Works Crew	107,000	(11)	101,600	104,300	107,000	109,900	112,300	114,700	117,100	119,500	122,100	124,700
6,000	0	7,200	61,900	22256	Grants - Sporting Fields	20,000	(66)	0	0	0	0	0	0	0	0	0	0
175,000	145,500	149,600	152,100	26114	State Govt - Crown Reserve Contribution	158,000	4	160,500	164,700	168,900	173,200	176,800	180,400	184,100	187,900	191,700	195,600
					Vegetation Management												
152,000	136,500	95,100	158,700	22241	Operating Grants	17,000	(89)	5,100	5,300	5,500	5,700	5,900	6,100	6,300	6,500	6,700	6,900
					Other Services												
360,000	339,600	403,200	398,300	22250	Cemeteries - Fees and Charges	400,000	0	406,000	416,200	426,700	437,400	446,200	455,200	464,400	473,700	483,200	492,900
					Interest on Investments												
0	82,700	79,200	51,400	22256	Interest	0	(100)	0	0	0	0	0	0	0	0	0	0
906,200	986,500	963,100	1,046,300		Total Operating Revenues	797,000	(24)	783,700	804,100	824,900	846,300	864,100	882,100	900,400	919,000	938,100	957,500
					OPERATING EXPENSES												
					Open Spaces and Reserves Management												
229,000	156,300	179,900	186,500	32260	Employee Costs	288,000	53	295,100	302,600	310,200	318,000	326,000	334,200	342,600	351,200	351,500	351,800
					Open Spaces and Reserves												
1,530,000	1,633,500	1,470,000	1,561,600	32262	Operating Expenses	1,739,000	11	1,709,000	1,752,300	1,796,700	1,842,200	1,879,700	1,917,900	1,956,600	1,996,500	2,037,100	2,078,400
5,000	6,100	5,300	5,400	32262	Donation - Mowing on Private Property	7,500	39	7,700	7,900	8,100	8,400	8,600	8,800	9,000	9,200	9,400	9,600
63,000	68,100	62,000	96,700	32265	Tree Lopping and Maintenance	79,000	(20)	80,000	82,100	84,200	86,400	88,200	90,000	91,900	93,800	95,800	97,600
2,000	20,000	17,900	3,600	32265	Street Tree Planting Program	40,000	1,011	20,000	20,500	21,100	21,700	22,200	22,700	23,200	23,700	24,200	24,700
0	0	0	9,100	32265	Fig Tree Management Program	15,000	65	15,000	15,400	15,800	16,200	16,600	17,000	17,400	17,800	18,200	18,600
10,000	2,000	87,300	2,200	32265	Town Entry Beautification Program	48,500	2,105	0	0	0	0	0	0	0	0	0	0
184,000	178,300	207,700	219,700	32266	Nursery Operations	205,900	(6)	209,300	214,800	220,500	226,200	231,000	235,800	240,800	245,800	251,000	256,300
25,000	22,400	26,400	31,300	32267	Amphitheatre and Skateparks	37,400	19	41,300	42,700	44,100	45,500	46,800	48,100	49,400	50,800	52,200	53,600
2,000	1,500	4,100	1,200	32270	Beach Cleaning	12,500	942	12,700	13,100	13,500	13,900	14,200	14,500	14,800	15,100	15,500	15,900
229,000	232,300	261,400	279,400	32270	Surf Life Saving Services - Contract	270,000	(3)	274,100	281,000	288,100	295,400	301,400	307,500	313,700	320,000	326,400	333,000
9,000	8,500	7,600	66,500	32270	Other Beach Exps - Insurance / Permits	8,800	(87)	9,000	9,300	9,600	9,900	10,200	10,500	10,800	11,100	11,400	11,700
					Vegetation Management												
61,000	65,200	73,100	70,400	32275	Coastal and Bushland Reserves	69,500	(1)	70,900	73,300	75,700	78,100	80,300	82,500	84,700	86,900	89,200	91,500
56,000	98,700	101,000	103,400	32277	Weed Control - Cont to County Council	108,000	4	109,700	112,500	115,400	118,300	120,700	123,200	125,700	128,300	130,900	133,600
10,000	5,500	9,500	12,600	32277	Weed Control	14,000	11	14,300	14,800	15,300	15,800	16,200	16,600	17,000	17,400	17,900	18,400
144,000	233,100	173,800	322,900	32279	Projects	221,500	(31)	53,400	55,400	57,400	59,400	61,300	63,200	65,100	67,000	68,900	70,900
					Other Services												
313,000	302,200	368,400	410,400	32310	Sports Fields - Operating Expenses	387,700	(6)	422,200	440,900	453,100	465,700	476,600	487,500	498,500	509,700	521,100	532,700
257,000	219,500	275,000	289,200	32300	Cemeteries - Operating Expenses	286,400	(1)	291,000	298,600	306,500	314,500	321,200	327,900	334,800	341,800	349,000	356,300
					Non-Cash Expenses												
5,000	7,200	21,300	19,600	32261	Depreciation - Cemeteries	22,000	12	22,500	23,000	23,500	24,000	24,500	25,000	25,500	26,100	26,700	27,300
0	0	0	0		Depreciation - Open Spaces	0	0	0	0	0	0	0	0	0	0	0	0
0	38,700	85,000	0		Loss on Disposal of Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0
3,134,000	3,301,100	3,438,700	3,695,700		Total Operating Expenses	3,860,700	4	3,657,200	3,760,200	3,858,800	3,959,600	4,045,700	4,132,900	4,221,700	4,312,200	4,396,400	4,482,100
(2,227,800)	(2,314,600)	(2,473,600)	(2,649,400)		Operating Result - Surplus / (Deficit)	(3,063,700)	16	(2,873,500)	(2,956,100)	(3,033,900)	(3,113,300)	(3,181,600)	(3,250,800)	(3,321,300)	(3,393,200)	(3,458,300)	(3,524,600)
5,000	7,200	21,300	19,600		Add Back Depreciation	22,000	12	22,500	23,000	23,500	24,000	24,500	25,000	25,500	26,100	26,700	27,300
0	38,700	85,000	0		Add Back Loss on Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0
(2,222,800)	(2,268,700)	(2,367,300)	(2,629,800)		Cash Result - Surplus / (Deficit)	(3,041,700)	16	(2,851,000)	(2,933,100)	(3,010,400)	(3,089,300)	(3,157,100)	(3,225,800)	(3,295,800)	(3,367,100)	(3,431,600)	(3,497,300)
					Capital Movements												
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
734,000	2,182,900	5,876,900	2,174,000		Less Transfer to Reserves	113,600		115,000	117,600	120,200	122,900	125,000	127,300	129,600	131,900	134,200	136,600
1,578,000	818,300	5,807,100	4,743,300		Add Transfer from Reserves	4,588,000		1,350,000	850,000	800,000	950,000	50,000	50,000	50,000	50,000	50,000	50,000
1,000,000	1,521,000	25,000	0		Add Capital Income Applied	60,000		0	0	0	0	0	0	0	0	0	0
2,315,000	609,000	606,600	3,156,200		Less Capital Expenditure	4,697,500		1,661,000	1,446,000	1,621,000	2,055,000	1,192,000	1,230,000	1,269,000	1,310,000	1,352,000	1,395,000
(2,693,800)	(2,721,300)	(3,018,700)	(3,216,700)		Cash Result after Capital Movements	(3,204,800)	(0)	(3,277,000)	(3,646,700)	(3,951,600)	(4,317,200)	(4,424,100)	(4,533,100)	(4,644,400)	(4,759,000)	(4,867,800)	(4,978,900)

FLEET AND PLANT

Manager: Tony Partridge - "Manager - Support Operations"

Background

This program includes all income and expenses related to the management of Council's fleet and plant and the operation of the Council workshop.

Budget Comments

Operating Revenues

Fees and Charges

Staff Lease Fees Represents staff deductions where staff are permitted private use of Council's fleet.

Operating Expenses

Plant Running Expenses Includes all costs related to the running of Council's plant fleet such as wages, oncosts, vehicle maintenance, parts, insurance, registration, FBT etc.

Hire Charges Consists largely of internal hire charges. The majority of Council's fleet is charged out against the activity it is working on. This item reflects the credit side of that charge. The plant hire rate reflects both operating costs and depreciation, with the aim being to generate a cash surplus that is used to fund future purchases.

Workshop Operating Expenses Major costs include salaries and oncosts, office expenses, electricity, telephone charges and building maintenance.

Overheads Charged to Plant Represents internal overheads charged to the plant operations

Capital Movements

The plant operations generate a surplus on day to day operations, which is then used to finance Capital Expenditure.

Loan Principal Repayments Loan repayments where the plant operations has borrowed to finance plant purchases.

Transfer to Reserves This item is the cash surplus on operations transferred to reserve to finance the plant purchases planned for the year. Refer to Part E of this document for further information.

Transfer from Reserves This item is the transfer from reserve to finance the plant purchases planned for the year. Refer to Parts C and E of this document for further information.

Capital Expenditure This item relates to plant purchases planned for the year. Refer to Part C of this document for further information.

Cash Result after Capital Movements All income raised from plant charges is expended on the operation and purchase of replacement plant resulting in the program breaking even on a cash basis.

FLEET AND PLANT																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
141,300	145,700	156,200	164,500	22260	Fleet Management - Fees and Charges												
					Staff Lease Fees	178,000	8	180,700	185,300	190,000	194,800	198,700	202,700	206,800	211,000	215,300	219,700
43,800	48,300	44,000	46,100	22260	Operating Grants and Contributions												
					Diesel Rebate	55,000	19	55,900	57,300	58,800	60,300	61,600	62,900	64,200	65,500	66,900	68,300
20,300	19,600	20,300	17,000	22260	Interest On Investments												
					Interest On Investments	3,000	(82)	1,000	9,000	14,000	32,000	31,000	40,000	41,000	41,000	(4,000)	37,000
55,100	30,800	26,600	56,400	22260	Sundry Revenues												
					Scrap Metal Sales	18,000	(68)	18,300	18,800	19,300	19,800	20,200	20,700	21,200	21,700	22,200	22,700
48,000	57,600	79,800	0	22260	Gain on Disposal of Assets												
					Gain on Disposal of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
308,500	302,000	326,900	284,000		Total Operating Revenues	254,000	(11)	255,900	270,400	282,100	306,900	311,500	326,300	333,200	339,200	300,400	347,700
					OPERATING EXPENSES												
2,148,900	2,238,800	2,165,500	2,141,700	32320	Operating Expenses												
					Plant Running Expenses	2,603,500	22	2,344,100	2,403,100	2,463,800	2,525,800	2,576,700	2,628,700	2,681,600	2,735,600	2,790,700	2,847,000
(3,420,900)	(3,551,100)	(3,612,200)	(3,780,600)	22260	Internal Plant Hire Charges	(4,000,900)	6	(4,062,800)	(4,165,300)	(4,270,400)	(4,377,900)	(4,466,100)	(4,556,200)	(4,647,900)	(4,741,700)	(4,837,400)	(4,935,200)
159,800	158,300	150,600	157,100	32322	Workshop Operating Expenses	174,700	11	177,700	182,500	187,300	192,300	196,500	200,700	205,000	209,400	213,900	218,500
169,000	221,000	337,000	342,000	32320	Overheads Charged to Plant	344,000	1	351,000	359,800	368,800	378,100	385,700	393,500	401,400	409,500	417,700	426,100
1,900	0	0	0	32320	Debt Servicing												
					Interest on Loans	0	0	0	0	0	0	0	0	0	0	0	0
76,600	14,200	19,200	0	22260	Loss on Disposal of Assets												
					Loss on Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0
1,128,900	1,154,800	980,800	925,300	32320	Non-Cash Expenses												
					Depreciation	920,000	(1)	938,400	957,200	976,400	996,000	1,016,000	1,036,400	1,057,200	1,078,400	1,100,000	1,122,000
264,200	236,000	40,900	(214,500)		Total Operating Expenses	41,300	(119)	(251,600)	(262,700)	(274,100)	(285,700)	(291,200)	(298,900)	(302,700)	(308,800)	(315,100)	(321,600)
44,300	66,000	286,000	498,500		Operating Result - Surplus / (Deficit)	212,700	(57)	507,500	533,100	556,200	592,600	602,700	623,200	635,900	648,000	615,500	669,300
1,129,000	1,154,800	980,800	925,300		Add Back Depreciation	920,000	(1)	938,400	957,200	976,400	996,000	1,016,000	1,036,400	1,057,200	1,078,400	1,100,000	1,122,000
1,173,300	1,220,800	1,266,800	1,423,800		Cash Result - Surplus / (Deficit)	1,132,700	(20)	1,445,900	1,490,300	1,532,600	1,588,600	1,618,700	1,659,600	1,693,100	1,726,400	1,715,500	1,791,300
					Capital Movements												
32,000	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
1,201,300	1,169,400	1,266,800	1,423,800		Less Transfer to Reserves	1,132,700		1,445,900	1,490,300	1,532,600	1,588,600	1,618,700	1,659,600	1,693,100	1,726,400	1,715,500	1,791,300
1,198,000	1,113,500	1,223,200	1,385,100		Add Transfer from Reserves	2,070,000		1,094,000	1,270,000	744,000	1,649,000	1,202,000	1,623,000	1,890,000	1,392,000	1,300,000	1,350,000
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
1,136,000	1,164,900	1,223,200	1,385,100		Less Capital Expenditure	2,070,000		1,094,000	1,270,000	744,000	1,649,000	1,202,000	1,623,000	1,890,000	1,392,000	1,300,000	1,350,000
0	0	0	0		Cash Result after Capital Movements	0	0	0	0	0	0	0	0	0	0	0	0

RURAL FIRE SERVICE

Manager: Tony Partridge – “Manager - Support Operations”

Background

This program includes all revenues and expenses in respect to the provision of fire control services to the local government area.

Budget Comments

Operating Revenues

Operating Grants

Includes the NSW Rural Fire Service contribution towards bushfire operations. This amount is determined by Council's annual submission to the NSW Rural Fire Service.

Operating Expenses

Contributions to Bushfire Brigades

Consists of:

Contribution to NSW Fire Brigade - Annual contribution to the NSW Fire Brigade, which co-ordinates all urban fire brigade operations. This item is not funded by any off-setting grants.

Contribution to Rural Fire Fighting Fund - Annual contribution to the Fund, which co-ordinates all rural fire brigade operations. This item represents 13.3% of the estimated operating costs, capital costs and a bushfire services administration charge for the Ballina Rural Fire District.

Fire Control Expenses

Includes various operating expenses that are required to co-ordinate and operate Council's rural fire operations. Major costs include vehicles maintenance, insurance, fuel, bush fire management plans and management co-ordination fee to Byron Council.

RURAL FIRE SERVICE																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
249,000	161,500	181,900	172,300	21050	OPERATING REVENUES												
					Operating Grants	194,000	13	178,200	182,800	187,600	192,400	196,400	200,500	204,600	208,900	213,200	217,600
249,000	161,500	181,900	172,300		Total Operating Revenues	194,000	13	178,200	182,800	187,600	192,400	196,400	200,500	204,600	208,900	213,200	217,600
					OPERATING EXPENSES												
187,000	244,800	162,400	172,500	31050	Contributions to Fire Brigades	208,100	21	211,400	216,800	222,300	228,000	232,600	237,300	242,200	247,100	252,100	257,200
95,000	79,300	83,000	80,500	31061	Fire Control Expenses	107,000	33	109,100	112,400	115,700	119,000	121,700	124,700	127,700	130,800	133,900	137,100
115,000	40,800	31,600	77,000	31062	Fire Control Expenses (Council Control)	78,700	2	61,200	62,900	64,700	66,500	68,000	69,500	71,000	72,600	74,200	75,900
					Non-Cash Expenses												
9,000	0	0	0	31062	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
406,000	384,900	277,000	330,000		Total Operating Expenses	393,800	19	381,700	392,100	402,700	413,500	422,300	431,500	440,900	450,500	460,200	470,200
(157,000)	(203,400)	(95,100)	(157,700)		Operating Result - Surplus / (Deficit)	(199,800)	27	(203,500)	(209,300)	(215,100)	(221,100)	(225,900)	(231,000)	(236,300)	(241,600)	(247,000)	(252,600)
9,000	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
(148,000)	(203,400)	(95,100)	(157,700)		Cash Result - Surplus / (Deficit)	(199,800)	27	(203,500)	(209,300)	(215,100)	(221,100)	(225,900)	(231,000)	(236,300)	(241,600)	(247,000)	(252,600)
					Capital Movements												
0	0	0	0		Less Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
26,000	21,600	31,000	0		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0
31,000	25,900	21,600	19,000		Add Transfer from Reserves	0		0	0	0	0	0	0	0	0	0	0
0	183,100	(500)	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
11,000	199,700	0	0		Less Capital Expenditure	0		0	0	0	0	0	0	0	0	0	0
(154,000)	(215,700)	(105,000)	(138,700)		Cash Result after Capital Movements	(199,800)	44	(203,500)	(209,300)	(215,100)	(221,100)	(225,900)	(231,000)	(236,300)	(241,600)	(247,000)	(252,600)

QUARRIES

Manager: Tony Partridge – “Manager - Support Operations”

Background

This program includes all revenues and expenses relevant to the quarries owned by Council, being Tuckombil and Stokers quarries. The sandpit located at the Ballina airport is currently not operational.

Budget Comments

Operating Revenues

Tuckombil and Stockers Quarries

Royalties received on mineral extracted.

Airport Sandpit

The future of this business is uncertain and no income has been forecast at this time.

Operating Expenses

Tuckombil Quarry

Includes a small amount for maintenance costs plus on-going remediation assessments.

Airport Sandpit

Some maintenance and environmental monitoring costs.

Capital Movements

Transfer to and from Reserves

Any surplus is transferred to reserve to fund future remediation costs; however Council also typically takes a transfer from this reserve each year, as a dividend, to assist in supporting the Council's General Fund operations. Council is also now taking a dividend to finance a repayment relating to a loan taken out for road works as part of the NSW State Government's Local Infrastructure Renewal Scheme (LIRS).

Cash Result after Capital Movements

Any cash surplus represents the net dividend to General Fund.

QUARRIES																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
					Fees and Charges												
411,000	349,700	251,800	324,100	22265	Tuckombil	47,800	(85)	31,500	32,300	33,200	34,100	34,800	35,500	36,300	37,100	37,900	38,700
0	0	0	0	22265	Airport Sandpit	0	0	0	0	0	0	0	0	0	0	0	0
0	0	223,900	53,100	22265	Non-cash Items	0	(100)	0	0	0	0	0	0	0	0	0	0
					Remediation Provisions												
411,000	349,700	475,700	377,200		Total Operating Revenues	47,800	(87)	31,500	32,300	33,200	34,100	34,800	35,500	36,300	37,100	37,900	38,700
					OPERATING EXPENSES												
					Tuckombil Quarry												
2,000	1,500	4,300	300	32325	Buildings Maintenance	4,200	1,300	4,300	4,500	4,700	4,900	5,000	5,100	5,300	5,500	5,700	5,900
10,000	1,300	1,700	800	32325	Operating Costs	2,000	150	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900	3,000
28,000	5,400	121,900	32,600	32325	Expansion Feasibility and Approvals	260,000	698	0	0	0	0	0	0	0	0	0	0
10,000	23,000	36,000	51,000	32325	Indirect Expenses - Overheads	34,000	(33)	0	0	0	0	0	0	0	0	0	0
					Stokers Quarry												
0	0	0	0	32325	Stage 1 Rectification Works	250,000	100	0	0	0	0	0	0	0	0	0	0
					Other Resources												
21,000	11,600	11,500	5,900	32326	Airport Sandpit	13,000	120	13,400	13,900	14,400	14,900	15,400	15,900	16,400	16,900	17,400	17,900
0	0	0	60,300	32326	North Creek Dredging	90,000	49	0	0	0	0	0	0	0	0	0	0
0	0	0	0	32326	Ballina Bar and Sand Nourishment	30,000	100	0	0	0	0	0	0	0	0	0	0
					Non-Cash Expenses												
55,000	33,800	43,000	28,000	32325	Unwinding Interest Free Loan	45,700	63	47,200	19,200	19,900	20,600	21,400	22,100	22,900	23,800	24,700	25,600
92,000	96,000	9,400	9,500	32325	Depreciation - Quarries	10,000	5	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,400	12,700	13,000
218,000	172,600	227,800	188,400		Total Operating Expenses	738,900	292	77,300	50,400	52,200	54,000	55,500	57,500	59,400	61,400	63,400	65,400
193,000	177,100	247,900	188,800		Operating Result - Surplus / (Deficit)	(691,100)	(466)	(45,800)	(18,100)	(19,000)	(19,900)	(21,000)	(22,000)	(23,100)	(24,300)	(25,500)	(26,700)
0	0	(223,900)	(53,100)		Add Back Remediation	0	(100)	0	0	0	0	0	0	0	0	0	0
55,000	33,800	43,000	28,000		Add Back Unwinding	45,700	63	47,200	19,200	19,900	20,600	21,400	22,100	22,900	23,800	24,700	25,600
92,000	96,000	9,400	9,500		Add Back Depreciation	10,000	5	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,400	12,700	13,000
340,000	306,900	76,400	173,200		Cash Result - Surplus / (Deficit)	(635,400)	(467)	11,700	11,700	11,800	11,900	11,900	11,900	11,900	11,900	11,900	11,900
					Capital Movements												
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
378,000	306,900	76,400	265,900		Less Transfer to Reserves	0		11,700	11,700	11,800	11,900	11,900	11,900	11,900	11,900	11,900	11,900
139,000	210,000	250,000	192,700		Add Transfer from Reserves	918,400		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Less Capital Expenditure	63,000		0	0	0	0	0	0	0	0	0	0
101,000	210,000	250,000	100,000		Cash Result after Capital Movements	200,000	100	0	0	0	0	0	0	0	0	0	0

LANDFILL AND RESOURCE MANAGEMENT

Manager: Cheyne Willebrands – “Manager Open Spaces and Resource Recovery”

Background

This program includes all revenues and expenses related to the management of non-domestic waste collection services (i.e. businesses) and the operation of Council's waste disposal facilities (landfill sites).

Budget Comments

Operating Revenues

Annual Charges Annual charges for commercial (non residential) waste collection services and an annual waste charge for all residential properties to finance the operations of the Council landfill.

Fees – Self Haul Represents gate charges for users of the Council landfill, including Council internal use.

Contributions Typically represents income reimbursed to Council from the State Government waste levy.

Sundry Fees Sale of waste bins and miscellaneous items.

Operating Expenses

Waste Administration Includes salaries and office expenses related to the operation of the waste facility along with an internal charge for Council overheads.

Internal Fees Represents gate charges for Council internal use of the landfill.

Waste Received Costs related to the operation of the weighbridge and transfer stations.

Waste Collection and Recycling Staff wages and plant hire related to collection of waste from business and non-rateable properties, along with the management of recyclates.

Waste Disposal Landfill operating expenses - Various operating expenses including wages, plant hire and materials. Also includes the State Government levy on waste collected, transport of construction and demolition off site and transfer of green waste off site.

Capital Movements

Loan Principal Repayments Relating to loan borrowings for the Council waste disposal facility. These loans were taken out to finance the remediation of former waste cells and the opening of new waste cells.

Transfer to or from Reserves Any surplus is transferred to reserves to finance future remediation works. Any capital works are funded by a transfer from reserves.

Capital Expenditure Refer to Part C of this document for further information.

LANDFILL AND RESOURCE MANAGEMENT																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
OPERATING REVENUES																	
Fees and Charges																	
443,000	464,300	501,900	515,600	22280	Annual Charges - Commercial Properties	537,000	4	548,000	561,000	575,000	589,000	603,000	619,000	635,000	651,000	668,000	685,000
0	0	1,199,900	1,267,600		Annual Charges - Residential Properties	1,284,000	1	0	0	0	0	0	0	0	0	0	0
2,000	4,600	10,000	15,100	22281	Bulk Waste Collection Service	15,000	(1)	15,000	15,400	15,800	16,200	16,600	17,000	17,400	17,800	18,200	18,600
1,250,000	1,281,800	1,262,500	774,300	22283	Fees - Self Haul General	826,000	7	843,000	864,000	886,000	908,000	931,000	954,000	978,000	1,002,000	1,027,000	1,053,000
329,000	633,600	683,600	714,900	22283	Fees - Self Haul Inert	727,000	2	742,000	761,000	780,000	800,000	820,000	841,000	862,000	884,000	906,000	929,000
254,000	150,300	125,400	326,200	22284	Contributions and Grants	125,000	(62)	21,000	22,000	23,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
79,000	54,200	85,400	106,100	22281	Interest On Investments	97,000	(9)	92,000	135,000	183,000	178,000	172,000	164,000	154,000	154,000	154,000	154,000
140,000	131,400	89,600	124,700	22281	Sundry Fees	53,000	(57)	53,000	55,000	57,000	59,000	61,000	63,000	65,000	67,000	69,000	71,000
2,497,000	2,720,200	3,958,300	3,844,500		Total Operating Revenues	3,664,000	(5)	2,314,000	2,413,400	2,519,800	2,574,200	2,627,600	2,682,000	2,735,400	2,799,800	2,866,200	2,934,600
OPERATING EXPENSES																	
Waste Administration																	
340,000	421,500	439,900	475,100	32340	Administration	555,500	(16)	442,000	416,000	424,000	433,000	441,000	449,000	457,000	465,000	473,000	481,000
505,000	525,000	562,000	555,000	32340	Internal Overheads	644,000	(16)	540,000	554,000	568,000	582,000	594,000	606,000	618,000	630,000	643,000	656,000
369,000	299,600	208,300	154,000	32340	Interest on Loans	74,200	(16)	10,400	0	0	0	0	0	0	0	0	0
Waste - Internal Fees and Charges																	
(842,000)	(692,500)	(982,400)	(957,400)	22283	Fees - Council Recyclables (DWM)	(983,000)	3	(1,003,000)	(1,028,000)	(1,054,000)	(1,080,000)	(1,107,000)	(1,135,000)	(1,163,000)	(1,192,000)	(1,222,000)	(1,253,000)
(505,000)	(318,900)	(314,900)	(465,700)	22283	Fees - Self Haul Council (Works)	(422,000)	(9)	(430,000)	(441,000)	(452,000)	(463,000)	(475,000)	(487,000)	(499,000)	(511,000)	(524,000)	(537,000)
(3,024,000)	(2,919,400)	(1,992,400)	(1,831,900)	22283	Fees - Self Haul Council (DWM)	(1,882,000)	3	(1,920,000)	(1,968,000)	(2,017,000)	(2,067,000)	(2,119,000)	(2,172,000)	(2,226,000)	(2,282,000)	(2,339,000)	(2,397,000)
Waste Received																	
194,000	216,100	206,600	172,600	32342	Weighbridge Operation	223,000	29	226,000	232,000	238,000	244,000	248,000	252,000	256,000	260,000	264,000	268,000
186,000	186,800	189,800	199,700	32342	Transfer Station Operations	203,000	2	207,000	212,000	217,000	222,000	226,000	230,000	234,000	238,000	243,000	248,000
Waste Collection and Recycling																	
148,000	194,500	173,800	191,800	32344	Collection Kerbside	205,000	7	208,000	214,000	220,000	226,000	230,000	234,000	238,000	242,000	246,000	251,000
67,900	81,500	81,600	91,200	32344	Collection Other	94,000	3	95,000	97,000	99,000	101,000	103,000	105,000	107,000	109,000	111,000	113,000
181,000	82,000	123,500	61,500	32345	Waste Bailing Facility and Recycling	71,000	15	71,000	74,000	77,000	80,000	82,000	84,000	86,000	88,000	90,000	92,000
Waste Disposal																	
1,316,000	432,700	320,700	308,000	32348	Solid Waste Landfill Operations	663,800	116	453,000	464,000	475,000	486,000	494,000	502,000	510,000	518,000	526,000	535,000
411,000	293,500	7,600	1,400	32348	Transfer - Organics	24,000	1,614	24,000	25,000	26,000	27,000	28,000	29,000	30,000	31,000	32,000	33,000
0	1,155,800	1,021,300	856,100	32348	Transfer - Mixed Waste	1,049,000	23	1,065,000	1,092,000	1,119,000	1,147,000	1,170,000	1,193,000	1,217,000	1,241,000	1,266,000	1,291,000
393,000	385,000	301,500	316,000	32348	Transfer - Inert Waste	358,000	13	363,000	372,000	381,000	391,000	399,000	407,000	415,000	423,000	431,000	440,000
344,000	295,600	277,800	137,200	32348	Transfer - Recyclables	201,000	47	204,000	209,000	214,000	219,000	223,000	227,000	232,000	237,000	242,000	247,000
0	219,000	146,500	120,000	32348	Transfer Preparation - Mixed Waste	160,000	33	162,000	166,000	170,000	174,000	177,000	181,000	185,000	189,000	193,000	197,000
0	149,000	61,400	63,600	32348	Transfer Preparation - Inert Waste	81,000	27	82,000	84,000	86,000	88,000	90,000	92,000	94,000	96,000	98,000	100,000
0	98,100	55,800	54,300	32348	Transfer Preparation - Recyclables	69,000	27	70,000	72,000	74,000	76,000	78,000	80,000	82,000	84,000	86,000	88,000
812,000	125,200	174,600	375,200	32348	State Government Levy	206,000	(45)	209,000	214,000	219,000	224,000	228,000	233,000	238,000	243,000	248,000	253,000
15,000	17,800	21,700	19,600	32348	Deposit	17,000	(13)	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
1,000	2,700	1,100	1,700	32348	Special Rubbish Clean-ups	3,000	76	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
238,000	131,300	173,600	586,200	32348	Reuse Organics, Soil and Concrete	232,000	(60)	235,000	241,000	247,000	253,000	258,000	263,000	268,000	273,000	278,000	284,000
64,100	17,300	74,800	19,900	32348	Investigations, Leachate and Remediation	37,000	86	37,000	38,000	39,000	40,000	41,000	42,000	43,000	44,000	45,000	46,000
		791,700		32348	Other	0	(100)	0	0	0	0	0	0	0	0	0	0
Non-Cash Expenses																	
1,086,400	1,073,600	1,081,300	1,071,900	32340	Depreciation	1,104,000	3	1,126,100	1,148,700	1,171,700	1,195,200	1,219,200	1,243,600	1,268,500	1,293,900	1,319,800	1,346,200
191,200	67,300	65,300	53,200	32340	Unwinding Remediation PV	68,800	29	0	0	0	0	0	0	0	0	0	0
260,000	153,700	131,200	122,400	32340	Remediation Depreciation	135,000	10	137,700	140,500	143,400	146,300	149,300	152,300	155,400	158,600	161,800	165,100
2,751,600	2,493,800	2,612,000	3,544,300		Total Operating Expenses	3,191,300	(10)	2,634,200	2,648,200	2,705,100	2,764,500	2,797,500	2,830,900	2,865,900	2,898,500	2,931,600	2,967,300
Operating Result - Surplus / (Deficit)																	
(254,600)	226,400	1,346,300	300,200		Operating Result - Surplus / (Deficit)	472,700	57	(320,200)	(234,800)	(185,300)	(190,300)	(169,900)	(148,900)	(130,500)	(98,700)	(65,400)	(32,700)
1,537,600	1,294,600	1,277,800	1,247,500		Add Back Depreciation	1,307,800	5	1,263,800	1,289,200	1,315,100	1,341,500	1,368,500	1,395,900	1,423,900	1,452,500	1,481,600	1,511,300
1,283,000	1,521,000	2,624,100	1,547,700		Cash Result - Surplus / (Deficit)	1,780,500	15	943,600	1,054,400	1,129,800	1,151,200	1,198,600	1,247,000	1,293,400	1,353,800	1,416,200	1,478,600
Capital Movements																	
962,000	1,053,000	1,135,100	1,205,600		Less Loan Principal Repayments	1,111,500		193,900	0	0	0	0	0	0	0	0	0
1,496,000	1,626,700	1,469,000	2,065,900		Less Transfer to Reserves	855,800		749,700	1,054,400	1,129,800	1,151,200	1,198,600	1,247,000	1,293,400	1,353,800	1,416,200	1,478,600
1,412,000	1,361,200	257,300	1,459,400		Add Transfer from Reserves	723,800		109,000	113,000	118,000	1,123,000	1,128,000	1,133,000	1,138,000	1,144,000	1,150,000	1,156,000
213,000	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
430,000	152,500	95,300	476,500		Less Capital Expenditure	537,000		109,000	113,000	118,000	123,000	128,000	133,000	138,000	144,000	150,000	156,000
0	50,600	162,000	(746,900)		Cash Result after Capital Movements	0	(100)	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

DOMESTIC WASTE MANAGEMENT

Manager: Cheyne Willebrands – “Manager Open Spaces and Resource Recovery”

Background

This program represents the kerb side collection services for domestic (residential) properties.

Budget Comments

Operating Revenues

Domestic Waste Management This represents income from Council's annual charge to all residential properties for kerb-side waste collection services.

Pensioner Abandonments In accordance with Section 575 of the Local Government Act (1993), eligible pensioners are entitled to a 50% rebate on their general, domestic waste, water and sewerage rates, up to a maximum as determined by the State Government. This cost to Council is partially offset by a subsidy from the State Government. Refer to pensioner subsidy.

Vacant Property Charges Council is entitled to charge vacant properties a domestic waste collection charge even though the property may not be receiving the service. This charge can only be raised if the property is within the defined scavenging area.

Operating Expenses

Administration Includes salaries and office expenses related to the operation of the domestic waste management program.

North East Waste Membership Council's contribution to the North East Waste group.

Waste Trucks - Internal Charges Represents gate charges for Council internal use of the landfill.

Overheads Internal charge for Council overheads.

Collection Includes wages, plant hire, contractor payments and materials related to collection of waste (green waste, recycling and generate waste bins) from residential properties.

Capital Movements

Loan Principal Repayments Repayments relating to loan borrowings for plant and equipment relating to the domestic waste management function.

Transfer to Reserves Represents the operating surplus less principal repayments.

Transfer from Reserves Any transfer from the reserve is used to finance Capital Expenditure planned for the year.

Capital Expenditure Refer to Part C of this document for further information on any planned Capital Expenditure.

Cash Result - Surplus / (Deficit)

In accordance with the Local Government Act (1993), any income and expenses relating to domestic waste management must be treated as an “externally restricted reserve”. Therefore any surplus or deficit on the domestic operations, as against the non-domestic collections is transferred to or from the “Domestic Waste Management” reserve. The program must have a zero cash result after capital movements.

DOMESTIC WASTE MANAGEMENT																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
OPERATING REVENUES																	
6,497,100	6,810,300	5,919,100	6,134,600	22290	Domestic Waste Mgmt Annual Charges	6,329,000	3	6,455,600	6,617,000	6,782,400	6,952,000	7,125,800	7,303,900	7,486,500	7,673,700	7,865,500	8,062,100
(309,300)	(307,500)	(276,000)	(276,500)	22290	Pensioner Abandonments	(312,000)	13	(314,000)	(316,000)	(318,000)	(320,000)	(322,000)	(324,000)	(326,000)	(328,000)	(330,000)	(332,000)
18,300	20,300	21,100	21,700	22290	Vacant Property Annual Charges	24,000	11	24,500	25,100	25,700	26,300	27,000	27,700	28,400	29,100	29,800	30,500
170,100	169,100	151,800	152,100	22291	State Government - Pensioner Subsidy	155,500	2	156,400	157,300	158,200	159,100	160,000	160,900	161,800	162,700	163,600	164,500
25,200	44,300	49,100	47,600	22292	Interest on Investments	43,000	(10)	48,000	24,000	36,000	50,000	24,000	39,000	54,000	29,000	46,000	46,000
177,800	0	0	0	22292	Gain / (Loss) on Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0
6,579,200	6,738,500	5,865,100	6,079,500			6,239,500	3	6,370,500	6,507,400	6,684,300	6,867,400	7,014,800	7,207,500	7,404,700	7,566,500	7,774,900	7,971,100
OPERATING EXPENSES																	
Administration																	
142,500	188,500	181,500	204,900	32360	Salaries and Oncoats	180,000	(12)	212,000	216,000	220,000	225,000	229,000	233,000	237,000	241,000	245,000	249,000
43,300	39,700	45,400	38,100	32360	North East Waste Membership	38,000	(0)	39,000	40,000	41,000	42,000	43,000	44,000	45,000	46,000	47,000	48,000
387,000	406,000	619,000	630,000	32360	Indirect Expenses - Overheads	637,000	1	673,000	690,000	707,000	725,000	740,000	755,000	770,000	785,000	801,000	817,000
(521,200)	(563,500)	(530,500)	(618,900)	22292	Waste Trucks - Internal Charges	(621,000)	0	(630,000)	(646,000)	(662,000)	(679,000)	(693,000)	(707,000)	(721,000)	(735,000)	(750,000)	(765,000)
2,600	5,100	10,300	2,900	32361	Promotion and Education	3,000	3	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Debt Servicing																	
36,500	27,800	16,200	8,000	32361	Interest on Loans	0	(100)	0	0	0	0	0	0	0	0	0	0
Collection																	
15,200	0	0	0	32364	Rural Stickers	0	0	0	0	0	0	0	0	0	0	0	0
496,700	519,700	451,100	514,700	32364	Collection Kerbside - Mixed Waste	534,000	4	542,000	555,000	569,000	583,000	594,000	606,000	618,000	631,000	644,000	657,000
771,000	775,700	1,146,300	1,244,400	32364	Collection Kerbside - Organics	1,158,000	(7)	1,175,000	1,204,000	1,234,000	1,265,000	1,290,000	1,316,000	1,342,000	1,369,000	1,396,000	1,424,000
3,023,700	2,919,400	1,992,400	1,832,300	32364	Collection Kerbside - Disposal Fees	1,882,000	3	1,920,000	1,968,000	2,017,000	2,067,000	2,119,000	2,172,000	2,226,000	2,282,000	2,339,000	2,397,000
350,100	341,000	334,500	497,700	32364	Collection Kerbside - Recycling	465,000	(7)	472,000	484,000	496,000	508,000	518,000	528,000	539,000	550,000	561,000	572,000
841,500	892,500	982,400	960,800	32364	Collection Kerbside - Recycling Disposal	963,000	2	1,003,000	1,028,000	1,054,000	1,080,000	1,107,000	1,135,000	1,163,000	1,192,000	1,222,000	1,253,000
18,500	37,300	47,600	48,800	32364	Collection Kerbside - Bin Purchases	42,000	(14)	43,000	44,000	45,000	46,000	47,000	48,000	49,000	50,000	51,000	52,000
304,800	314,300	389,700	375,900	32364	Waste Trucks - Operating Expenses	395,000	5	401,000	411,000	421,000	432,000	441,000	450,000	459,000	468,000	477,000	487,000
Non-Cash Expenses																	
250,900	179,100	177,200	177,200	32360	Depreciation	177,000	(0)	180,600	184,300	188,000	191,800	195,700	199,700	203,700	207,800	212,000	216,300
6,163,100	6,082,600	5,865,100	5,916,800		Total Operating Expenses	5,873,000	(1)	6,033,600	6,181,300	6,333,000	6,488,800	6,633,700	6,782,700	6,933,700	7,089,800	7,248,000	7,410,300
416,100	653,900	0	162,700		Operating Result - Surplus / (Deficit)	366,500	125	336,900	326,100	351,300	378,600	381,100	424,800	471,000	476,700	526,900	560,800
251,000	179,100	177,200	177,200		Add Back Depreciation	177,000	(0)	180,600	184,300	188,000	191,800	195,700	199,700	203,700	207,800	212,000	216,300
667,100	833,000	177,200	339,900		Cash Result - Surplus / (Deficit)	543,500	60	517,500	510,400	539,300	570,400	576,800	624,500	674,700	684,500	738,900	777,100
Capital Movements																	
134,000	142,800	152,500	162,600		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
533,100	690,200	25,600	339,900		Less Transfer to Reserves	543,500		517,500	510,400	539,300	570,400	576,800	624,500	674,700	684,500	738,900	777,100
0	0	900	541,900		Add Transfer from Reserves	0		1,500,000	0	0	1,600,000	0	0	1,700,000	0	0	1,800,000
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
0	0	0	379,300		Less Capital Expenditure	0		1,500,000	0	0	1,600,000	0	0	1,700,000	0	0	1,800,000
0	0	0	0		Cash Result after Capital Movements	0	0	0	0	0	0	0	0	0	0	0	0

CIVIL SERVICES GROUP - SUMMARY (WATER AND WASTEWATER)

Manager: John Truman - "Group Manager – Civil Services"

Budget Comments

The next section of the document provides details of the programs under the direct control of the Group Manager – Civil Services that relate to the Water and Wastewater activities of Council. The opposite page provides a summary of each of those programs.

The programs include:

Water Operations

Revenue and expenses related to the provision of water supply services to the shire.

Wastewater Operations

Revenue and expenses related to the provision of wastewater services to the shire.

CIVIL SERVICES GROUP - SUMMARY (WATER AND WASTEWATER)																
ACTUAL				BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16		2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
				OPERATING REVENUES												
9,633,500	10,689,100	10,892,500	11,199,100	Water Operations	11,496,600	3	11,715,500	11,971,600	12,214,700	12,646,600	13,145,300	13,548,300	14,016,500	14,531,700	15,077,100	15,726,400
13,786,600	14,462,800	15,355,900	16,363,900	Wastewater Operations	17,625,900	8	18,037,700	18,500,900	19,003,000	19,718,600	20,263,300	20,872,600	21,465,100	22,152,900	22,932,600	23,736,300
23,420,100	25,151,900	26,248,400	27,563,000	Total Operating Revenues	29,122,500	8	29,753,200	30,472,500	31,217,700	32,365,200	33,408,600	34,420,900	35,481,600	36,684,600	38,009,700	39,462,700
				OPERATING EXPENSES												
10,923,600	11,111,600	10,817,000	10,849,900	Water Operations	11,358,600	5	11,333,700	11,652,600	11,896,800	12,192,100	12,504,100	12,674,100	13,152,100	13,489,100	13,834,900	14,190,300
17,499,800	17,044,400	28,747,200	17,312,700	Wastewater Operations	17,446,200	1	17,892,200	17,805,400	17,926,100	18,039,100	18,133,800	18,294,800	18,358,300	18,473,700	18,530,600	18,652,800
28,423,400	28,156,000	39,564,200	28,162,600	Total Operating Expenses	28,804,800	2	29,225,900	29,458,000	29,824,900	30,231,200	30,637,900	31,168,900	31,510,400	31,962,800	32,365,500	32,843,100
(5,003,300)	(3,004,100)	(13,315,800)	(599,600)	<i>Operating Result - Surplus / (Deficit)</i>	317,700	(153)	527,300	1,014,500	1,392,800	2,134,000	2,770,700	3,252,000	3,971,200	4,721,800	5,644,200	6,619,600
4,723,900	4,502,600	3,793,000	5,030,800	<i>Add Back Depreciation</i>	4,106,000	(18)	5,120,000	5,222,400	5,326,500	5,433,200	5,541,500	5,652,500	5,765,100	5,880,400	5,998,400	6,118,100
1,757,800	131,300	12,237,400	74,800	<i>Add Back Loss on Sale of Infrastructure</i>	0	(100)	0	0	0	0	0	0	0	0	0	0
435,600	394,000	349,200	301,100	<i>Add Back Unwinding Interest Free Loans</i>	249,000	(17)	194,000	134,000	69,000	0	0	0	0	0	0	0
1,914,000	2,023,800	3,063,800	4,807,100	Cash Result - Surplus / (Deficit)	4,672,700	(3)	5,841,300	6,370,900	6,788,300	7,567,200	8,312,200	8,904,500	9,736,300	10,602,200	11,642,600	12,737,700
				Capital Movements												
988,800	2,384,800	2,187,900	2,793,300	Less Loan Principal Repayments	2,957,900		3,095,600	3,134,000	3,280,300	2,453,500	2,654,100	2,844,100	3,037,000	3,235,000	3,430,000	3,627,000
603,300	485,900	782,500	637,500	Less Transfer to Reserves	0		0	814,400	0	10,700	0	891,700	3,014,800	3,452,200	4,997,600	6,084,700
7,175,500	8,689,200	5,039,300	2,011,000	Add Transfer from Reserves	4,035,200		3,100,300	1,635,500	1,044,400	1,342,800	3,325,300	781,300	968,000	530,700	0	0
18,847,800	2,150,900	2,063,400	361,000	Add Capital Income Applied	4,124,000		2,459,000	4,708,000	5,417,000	2,243,500	1,663,000	3,730,000	567,500	809,300	0	0
26,291,200	9,939,200	7,142,100	3,694,300	Less Capital Expenditure	9,820,000		8,251,000	8,712,000	9,915,400	8,635,300	10,592,400	9,626,000	5,166,000	5,201,000	3,161,000	2,972,000
54,000	54,000	54,000	54,000	Cash Result after Capital Movements	54,000	0	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000

WATER OPERATIONS

Manager: Bridget Walker - "Manager - Water and Wastewater"

Background

This program details the revenue raised to finance the water programs and management and operational expenses associated with the delivery of those programs.

Budget Comments

Operating Revenues

Annual Charges This item represents the fixed charge component of Council's water billing system.

User Charges These items represent the consumption component of Council's water billing system less estimated pensioner abandonment's. This cost is partly offset by the pensioner subsidy, mentioned below.

Operating Grants In accordance with Section 575 of the Local Government Act (1993), eligible pensioners are entitled to a 50% rebate on their rates, up to a maximum as determined by the State Government. This cost to Council is partially offset by a 50% subsidy from the State Government.

Other Revenues Relates to sundry water items for example water connections, extraordinary repairs.

Interest Interest generated on surplus water funds and unexpended grants and contributions.

Operating Expenses

Engineering Management Relates to salaries for engineering and administration staff. A total of nine full time and one part-time staff (45 days) are spread between water and wastewater, with one staff member also shared with waste.

Administration and Customer Service Includes administration expenses such as payroll tax, postage and printing and staff training.

Purchase of Water, Reservoirs, Water Treatment Plants, Mains etc Includes wages, plant hire and materials related to the operation of these items for the water program.

Capital Movements

Transfer to or from Reserves As the working capital for the Water Fund is believed to be at a satisfactory level, any surplus or deficit cash result is transferred to or from reserves. This item is more clearly shown in the cash reconciliation for Water Fund outlined in Part A of this document.

Capital Expenditure Refer to Part C of this document for further information.

Cash Result - Surplus / (Deficit) In accordance with the Local Government Act (1993), any income and expenses relating to the water fund must be treated as a separate fund. Therefore any surplus or deficit on this program is transferred to or from the "Water Fund". The only exception to this rule is compulsory and non compulsory dividends that may be paid to General Fund. These dividends are subject to guidelines set by the Department of Commerce.

WATER OPERATIONS																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
OPERATING REVENUES																	
2,603,000	2,860,500	3,092,600	3,226,000	10000	Annual Charges	3,365,800	4	3,437,500	3,529,000	3,622,500	3,777,000	3,937,400	4,105,800	4,280,200	4,461,600	4,651,000	4,847,400
5,582,400	6,590,600	6,432,000	6,654,300	10010	User Charges	6,829,100	3	6,966,000	7,140,500	7,319,100	7,611,700	7,916,200	8,232,700	8,561,200	8,902,700	9,258,200	9,628,700
669,200	672,700	797,900	796,400	10011	Fees and Fines	808,000	1	816,000	836,700	859,900	881,700	899,700	918,000	936,700	955,800	975,300	995,200
155,000	151,800	152,600	157,400	10003	Operating Grants	155,300	(1)	144,000	144,700	145,500	146,200	147,000	147,800	148,600	149,500	150,300	151,100
623,900	413,500	417,400	339,000	10004	Interest	338,400	(0)	350,000	316,700	267,700	230,000	245,000	144,000	89,800	62,100	42,300	104,000
0	0	0	26,000	10012	Gain on Disposal of Plant and Equipment	0	(100)	0	0	0	0	0	0	0	0	0	0
9,633,500	10,689,100	10,892,500	11,199,100		Total Operating Revenues	11,496,600	3	11,715,500	11,971,600	12,214,700	12,646,600	13,145,300	13,548,300	14,016,500	14,531,700	15,077,100	15,726,400
OPERATING EXPENSES																	
Direct Expenses																	
286,800	263,700	337,700	355,600	50000	Engineering Management	484,600	36	476,300	528,400	500,800	513,500	523,900	584,500	545,300	556,400	567,800	579,400
246,500	310,700	350,100	415,700	50005	Administration and Customer Service	402,400	(3)	387,600	397,900	408,900	420,000	429,300	438,700	448,100	457,800	467,700	477,800
438,900	222,200	176,900	150,000	50005	Contribution to Works and BBRC	294,800	97	41,900	43,000	44,100	45,300	46,300	47,300	48,300	49,300	50,300	51,400
8,000	11,000	17,700	10,700	50008	Miscellaneous	8,400	(21)	12,000	12,300	12,700	13,100	13,400	13,700	14,000	14,300	14,600	14,900
5,143,400	5,419,200	5,720,300	5,703,100	50100	Purchase of Water	5,886,700	3	6,004,500	6,154,700	6,308,700	6,466,500	6,660,600	6,860,500	7,066,400	7,278,500	7,496,900	7,722,000
48,700	58,100	46,100	10,700	50101	Pumping Stations - Operations	15,600	46	15,600	16,600	17,600	18,600	19,600	20,600	21,600	22,600	23,600	24,600
50,100	54,500	47,500	34,400	50102	Pumping Stations - Energy Costs	48,000	40	49,200	50,900	52,600	54,300	55,800	57,300	58,900	60,500	62,200	63,900
68,500	62,800	77,800	55,700	50105/50106	Reservoirs - Operations and Maintenance	60,000	8	61,100	62,800	64,500	66,300	67,700	69,100	70,600	72,200	73,800	75,500
80,100	153,100	129,500	111,800	50107	Water Treatment Plants - Operations	82,100	(27)	83,500	85,800	88,100	90,500	92,500	94,500	96,500	98,500	100,600	102,800
0	900	3,200	30,600	50107	Water Treatment Plants - Maintenance	44,800	46	45,000	46,200	47,400	48,700	49,800	50,900	52,000	53,200	54,400	55,600
218,900	192,500	172,900	83,200	50109	Mains - Operations	72,000	(13)	73,000	74,900	76,900	78,900	80,600	82,300	84,000	85,700	87,600	89,500
415,300	348,700	446,600	364,500	50110	Mains - Maintenance	495,000	36	500,000	512,500	525,400	538,700	549,600	560,600	571,900	583,400	595,200	607,200
293,400	401,000	343,800	345,100	50113	Water Connections - Maintenance	340,000	(1)	345,000	353,700	362,600	371,700	379,200	386,800	394,600	402,500	410,600	418,900
333,400	376,300	232,600	247,000	50112	Water Quality Testing, Reading and Other	264,800	7	268,000	275,100	282,300	289,900	296,000	302,500	308,800	315,500	321,900	328,800
101,800	69,100	55,000	67,900	50113	Telemetry and Plant Maintenance	112,200	65	113,000	115,900	118,900	122,000	124,600	127,200	129,900	132,600	135,400	138,200
Indirect Expenses - Overheads																	
1,145,000	1,197,300	1,160,000	1,301,000	50005	Overheads Distributed	1,319,000	1	1,338,000	1,371,500	1,405,800	1,440,900	1,469,700	1,499,100	1,529,100	1,559,700	1,590,900	1,622,700
Debt Servicing																	
100	0	0	0	50010	Interest On Loans	0	0	0	0	0	0	0	0	0	0	0	0
Non-cash Expenses																	
1,882,900	1,859,500	1,478,700	1,498,900	50112	Depreciation	1,428,000	(5)	1,520,000	1,550,400	1,581,500	1,613,200	1,645,500	1,678,500	1,712,100	1,746,400	1,781,400	1,817,100
161,800	111,000	20,600	64,000	50112	Loss on Disposal of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0
10,923,600	11,111,600	10,817,000	10,849,900		Total Operating Expenses	11,358,600	5	11,333,700	11,652,600	11,898,800	12,192,100	12,504,100	12,874,100	13,152,100	13,489,100	13,834,900	14,190,300
(1,290,100)	(422,500)	75,500	349,200		Operating Result - Surplus / (Deficit)	138,000	(60)	381,800	319,000	315,900	454,500	641,200	674,200	864,400	1,042,600	1,242,200	1,536,100
1,882,900	1,859,500	1,478,700	1,498,900		Add Back Depreciation	1,428,000	(5)	1,520,000	1,550,400	1,581,500	1,613,200	1,645,500	1,678,500	1,712,100	1,746,400	1,781,400	1,817,100
161,800	111,000	20,600	64,000		Add Back Loss on Infrastructure Disposal	0	(100)	0	0	0	0	0	0	0	0	0	0
754,600	1,548,000	1,574,800	1,912,100		Cash Result - Surplus / (Deficit)	1,566,000	(18)	1,901,800	1,869,400	1,897,400	2,067,700	2,286,700	2,352,700	2,576,500	2,789,000	3,023,600	3,353,200
Capital Movements																	
3,800	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
364,000	485,900	782,500	637,500		Less Transfer to Reserves	0		814,400	0	10,700	0	891,700	0	0	0	1,055,600	1,515,200
536,600	0	0	0		Add Transfer from Reserves	182,000		214,200	0	287,600	0	2,026,700	0	968,000	530,700	0	0
47,800	799,000	2,063,400	186,400		Add Capital Income Applied	1,860,000		1,322,000	2,959,000	1,485,000	238,000	1,663,000	3,211,000	587,500	809,300	0	0
937,200	1,827,100	2,821,700	1,427,000		Less Capital Expenditure	3,574,000		3,404,000	3,980,000	3,636,000	2,261,000	5,942,400	4,638,000	4,098,000	4,095,000	1,934,000	1,804,000
34,000	34,000	34,000	34,000		Cash Result after Capital Movements	34,000	0	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000

WASTEWATER OPERATIONS

Manager: *Bridget Walker - "Manager - Water and Wastewater"*

Background

This program details the revenue raised to finance the wastewater programs, management expenses and expenses associated with the delivery of wastewater services to the local government area.

Budget Comments

Annual Charges This item represents the annual charge raised by Council less estimated pensioner abandonment's. This cost is partly offset by the pensioner subsidy from the State Government.

User Charges Major income item relates to trade waste charges.

Operating Grants In accordance with Section 575 of the Local Government Act (1993), eligible pensioners are entitled to a 50% rebate on their rates, up to a maximum determined by the State government. This cost to Council is partially offset by a 50% subsidy from the State Government.

Regulatory Fees and Fines Primarily relates to income for the sale of drainage diagrams.

Interest Includes interest on funds held by the Wastewater Fund.

Operating Expenses

Engineering Management Relates to salaries for engineering and administration staff. A total of eight full time and one part-time staff (39 days) are spread between water and wastewater, with one staff member also shared with waste.

Administration and Customer Service Includes administration expenses such as payroll tax, postage and printing and staff training.

Pumping Stations, Mains etc Includes wages, plant hire and materials related to the operation of these items for the wastewater program, along with wastewater reuse costs.

Capital Movements

Transfer to or from Reserves As the working capital for the Wastewater Fund is believed to be at a satisfactory level, any surplus or deficit cash result is transferred to or from reserves. This item is more clearly shown in the cash reconciliation for the Wastewater Fund outlined in Part A of this document.

Capital Income Represents loan funds utilised and capital grants for augmentation works. Refer to Part C of this document for further information.

Capital Expenditure Refer to Part C of this document for further information.

Cash Result - Surplus / (Deficit) In accordance with the Local Government Act (1993), any income and expenses relating to the wastewater fund must be treated as a separate fund. Therefore any surplus or deficit on this program is transferred to or from the "Wastewater Fund". The only exception to this rule is compulsory and non compulsory dividends that may be paid to General Fund. These dividends are subject to guidelines set by the Department of Commerce.

WASTEWATER OPERATIONS																		
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
OPERATING REVENUES																		
10,570,400	11,668,700	13,005,500	14,087,200	12000	Annual Charges	15,307,200	9	15,773,000	16,173,000	16,583,000	17,256,000	17,780,000	18,320,000	18,877,000	19,451,000	20,042,000	20,650,000	
941,900	1,098,100	1,038,400	1,141,900	12010	User Charges	1,288,600	13	1,351,800	1,424,400	1,498,000	1,590,800	1,635,000	1,680,300	1,727,700	1,776,400	1,826,200	1,877,200	
149,600	150,800	151,700	156,600	12002	Operating Grants	152,700	(2)	143,600	144,500	145,500	146,400	147,300	148,200	149,100	150,000	150,900	151,800	
310,100	475,800	391,000	400,100	12012	Fees and Fines	426,900	7	406,600	417,000	427,600	438,500	447,600	456,800	466,200	475,700	485,400	495,400	
1,703,200	968,800	672,700	496,500	12004	Interest	370,600	(25)	290,400	267,800	272,800	208,800	173,600	185,800	161,900	214,800	341,200	473,100	
111,400	100,600	96,600	81,600	12014	Other Revenues	79,900	(2)	72,300	74,200	76,100	78,100	79,800	81,500	83,200	85,000	86,900	88,800	
13,786,600	14,462,800	15,355,900	16,363,900		Total Operating Revenues	17,625,900	8	18,037,700	18,500,900	19,003,000	19,718,600	20,263,300	20,872,600	21,465,100	22,152,900	22,932,600	23,736,300	
OPERATING EXPENSES																		
Direct Expenses																		
378,000	376,500	439,900	383,500	55000	Engineering Management	529,000	38	487,000	499,900	512,900	525,800	536,800	547,700	558,600	570,600	582,600	594,600	
708,600	816,900	754,600	865,000	55002	Administration and Customer Service	866,000	0	954,000	979,100	1,004,400	1,030,500	1,051,700	1,073,400	1,095,300	1,117,900	1,141,200	1,164,800	
1,571,200	665,600	452,000	196,000	55002	Contributions to Works and BBRC	611,200	212	42,000	43,100	44,200	45,400	46,400	47,400	48,400	49,400	50,400	51,500	
93,000	70,900	27,100	23,800	55004	Miscellaneous	23,000	(3)	69,000	29,800	30,700	31,600	32,400	33,200	34,000	34,800	35,600	36,400	
1,193,100	1,276,000	1,304,800	1,032,900	55012	Energy Costs	1,250,900	21	1,269,900	1,302,000	1,335,100	1,369,100	1,396,800	1,425,000	1,453,900	1,483,400	1,513,600	1,544,200	
481,000	463,900	541,900	460,000	55010	Mains - Maintenance	350,000	(24)	355,300	364,200	373,400	382,800	390,500	398,400	406,400	414,600	422,900	431,400	
170,200	117,800	136,900	258,000	55011	Pumping Stations - Operations	265,000	3	276,000	281,600	287,300	293,100	299,000	305,000	311,100	317,100	323,200	329,300	
1,030,600	1,074,700	1,077,800	932,200	55011	Pumping Stations - Maintenance	1,120,000	20	1,136,600	1,165,300	1,194,500	1,224,400	1,248,900	1,273,900	1,299,400	1,325,400	1,352,000	1,379,100	
0	0	0	137,200	55014	Camera and Jetting - Maintenance	180,000	31	182,700	187,300	192,000	196,800	200,800	204,900	209,000	213,200	217,500	221,900	
1,190,800	1,497,900	1,633,700	1,364,100	55015	Treatment Plants - Operations	1,326,000	(3)	1,346,300	1,380,500	1,415,700	1,451,800	1,481,500	1,511,600	1,542,600	1,574,000	1,606,100	1,638,700	
186,600	198,300	138,100	98,500	55015	Treatment Plants - Biosolids	90,000	(9)	91,400	93,700	96,100	98,600	100,600	102,700	104,800	106,900	109,100	111,300	
359,600	258,900	424,700	1,038,300	55015	Treatment Plants - Maintenance	1,166,000	12	1,183,600	1,213,400	1,244,000	1,275,300	1,301,100	1,327,400	1,354,200	1,381,400	1,409,300	1,437,800	
58,800	46,700	9,000	44,100	55021	Maintenance - Other	22,000	(50)	22,400	23,000	23,600	24,200	24,700	25,200	25,800	26,400	27,000	27,600	
436,000	627,100	501,800	294,300	55022	Operations - Other	375,000	27	381,300	391,400	401,800	412,500	421,600	430,700	440,100	449,600	459,200	469,000	
0	0	0	94,800	60010	Recycled Water - Maintenance and Operations	201,500	113	204,600	209,800	215,100	220,500	225,000	229,500	234,100	238,800	243,600	248,500	
Indirect Expenses - Overheads																		
1,503,000	1,729,000	1,777,000	1,888,000	55002	Overheads Distributed	1,950,000	3	2,040,000	2,091,000	2,143,300	2,196,900	2,240,800	2,285,600	2,331,300	2,377,900	2,425,500	2,474,000	
Debt Servicing																		
3,266,700	4,766,800	4,647,600	4,358,200	55006	Interest on Loans	4,193,600	(4)	4,055,900	3,744,300	3,598,000	3,439,800	3,239,200	3,049,200	2,856,300	2,658,300	2,463,300	2,266,300	
Non-cash Expenses																		
2,841,000	2,643,100	2,314,300	3,531,900	55022	Depreciation	2,678,000	(24)	3,600,000	3,672,000	3,745,000	3,820,000	3,896,000	3,974,000	4,053,000	4,134,000	4,217,000	4,301,000	
1,596,000	20,300	12,216,800	10,800		Loss on Disposal of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	
435,600	394,000	349,200	301,100	55022	Unwinding Interest Free Loan	249,000	(17)	194,000	134,000	69,000	0	0	0	0	0	0	0	
17,499,800	17,044,400	28,747,200	17,312,700		Total Operating Expenses	17,446,200	1	17,892,200	17,805,400	17,926,100	18,039,100	18,133,800	18,294,800	18,358,300	18,473,700	18,530,600	18,652,800	
(3,713,200)	(2,581,600)	(13,391,300)	(948,800)		Operating Result - Surplus / (Deficit)	179,700	(119)	145,500	695,500	1,076,900	1,679,500	2,129,500	2,577,800	3,106,800	3,679,200	4,402,000	5,083,500	
2,841,000	2,643,100	2,314,300	3,531,900		Add Back Depreciation	2,678,000	(24)	3,600,000	3,672,000	3,745,000	3,820,000	3,896,000	3,974,000	4,053,000	4,134,000	4,217,000	4,301,000	
1,596,000	20,300	12,216,800	10,800		Add Back Loss on Infrastructure Disposal	0	(100)	0	0	0	0	0	0	0	0	0	0	
435,600	394,000	349,200	301,100	55022	Add Back Unwinding Interest Free Loan	249,000	(17)	194,000	134,000	69,000	0	0	0	0	0	0	0	
1,159,400	475,800	1,489,900	2,895,000		Cash Result - Surplus / (Deficit)	3,106,700	7	3,939,500	4,501,500	4,890,900	5,499,500	6,025,500	6,551,800	7,159,800	7,813,200	8,619,000	9,384,500	
Capital Movements																		
985,000	2,384,800	2,187,900	2,793,300		Less Loan Principal Repayments	2,957,900		3,095,600	3,134,000	3,280,300	2,453,500	2,654,100	2,844,100	3,037,000	3,235,000	3,430,000	3,627,000	
239,300	0	0	0		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0	
6,638,900	8,689,200	5,039,300	2,011,000		Add Transfer from Reserves	3,853,200		2,886,100	1,635,500	756,800	1,342,800	1,298,600	781,300	0	0	0	0	
18,800,000	1,351,900	0	174,600		Add Capital Income Applied	2,264,000		1,137,000	1,749,000	3,932,000	2,005,500	0	519,000	0	0	0	0	
25,354,000	8,112,100	4,320,400	2,267,300		Less Capital Expenditure	6,246,000		4,847,000	4,732,000	6,279,400	6,374,300	4,650,000	4,988,000	1,088,000	1,106,000	1,227,000	1,168,000	
20,000	20,000	20,000	20,000		Cash Result after Capital Movements	20,000	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	

GENERAL MANAGER'S GROUP - SUMMARY

Manager: Paul Hickey - "General Manager"

Budget Comments

The next section of the document provides details of the programs under the control of the General Manager. The opposite page provides a summary of each of those programs.

The General Manager's Group consists of the following programs:

Governance and Communications

Includes costs associated with the elected councillors and the General Manager's office, which includes the corporate communications function.

Administrative Services

Includes costs associated with the administration of Council. This includes records management, switchboard, policies, information access, communication and general administration.

Financial Services

This program outlines the financial services such as creditors, debtors, statutory/management reporting, purchasing, rates and customer service.

Information Services

This program outlines the expenses associated with the provision of information services to Council. This includes computer equipment, software and geographical information services.

Human Resources and Risk Management

Costs associated with the human resource management function, payroll and risk management such as insurance premiums.

Property Management

Includes costs associated with Council's commercial property portfolio.

Ballina Byron Gateway Airport

Revenue and expenses associated with the operation of the airport.

GENERAL MANAGER'S GROUP - SUMMARY																
ACTUAL				BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16		2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
OPERATING REVENUES																
0	0	0	4,300	Governance and Communications	0	(100)	0	0	0	0	0	0	0	0	0	0
18,000	19,100	26,000	42,500	Administrative Services	34,500	(19)	35,400	36,600	37,800	39,100	40,100	41,100	42,100	43,100	44,200	45,400
156,000	191,700	203,900	274,000	Financial Services	220,700	(19)	223,200	229,500	236,000	241,400	246,100	251,000	255,900	260,900	266,100	271,400
21,213,000	20,300,600	22,370,900	23,415,400	Financial Services - General Purpose Revenues	24,862,300	6	26,054,200	27,485,300	29,138,500	29,957,600	30,800,100	31,666,900	32,558,900	33,476,800	34,421,400	35,393,300
4,000	13,600	17,600	3,100	Information Services	144,600	4,565	85,700	87,900	90,200	92,600	94,600	96,600	98,600	100,700	102,800	105,000
233,000	189,900	295,400	191,400	Human Resources and Risk Management	186,000	(3)	174,100	178,800	183,600	188,500	192,600	196,800	201,100	205,400	209,800	214,300
4,601,500	3,380,000	3,385,100	2,570,800	Property Management	3,003,000	17	2,626,600	2,586,600	2,704,800	2,707,700	2,770,600	2,824,900	2,886,800	2,936,800	2,997,200	3,058,800
4,005,300	4,617,800	4,709,700	5,111,900	Ballina Byron Gateway Airport	5,674,400	11	5,955,900	6,199,200	6,339,600	6,482,800	6,628,000	6,741,000	6,881,800	7,033,400	7,194,500	7,327,400
30,230,800	28,712,700	31,008,600	31,613,400	Total Operating Revenues	34,125,500	8	35,155,100	36,803,900	38,730,500	39,709,700	40,772,100	41,818,300	42,925,200	44,057,100	45,236,000	46,415,600
OPERATING EXPENSES																
1,242,000	1,183,400	1,104,800	1,160,800	Governance and Communications	1,650,500	42	1,409,400	1,455,600	1,502,500	1,810,500	1,586,700	1,623,600	1,661,600	1,990,400	1,718,600	1,737,200
284,900	301,800	255,200	310,900	Administrative Services	281,200	(10)	270,800	278,300	285,600	293,500	300,100	306,800	313,600	320,600	327,800	335,000
(3,187,000)	(3,495,700)	(3,774,600)	(4,086,900)	Financial Services	(4,207,500)	3	(4,201,200)	(4,306,100)	(4,412,900)	(4,522,800)	(4,607,000)	(4,644,500)	(4,730,100)	(4,816,800)	(4,906,300)	(4,996,900)
1,577,000	1,838,300	1,913,000	2,049,200	Information Services	2,294,700	12	2,361,000	2,420,400	2,481,500	2,544,200	2,602,900	2,663,000	2,724,400	2,787,400	2,851,700	2,917,500
964,000	1,371,400	1,366,300	1,282,200	Human Resources and Risk Management	982,700	(23)	973,700	992,500	1,014,600	1,040,900	1,072,600	1,107,900	1,146,800	1,190,300	1,236,400	1,287,100
1,925,800	3,357,700	2,115,000	2,961,700	Property Management	3,216,300	9	1,577,800	1,619,400	1,661,500	1,704,700	1,743,300	1,683,100	1,721,400	1,760,300	1,800,000	1,840,400
4,056,200	6,404,400	4,362,900	4,513,400	Ballina Byron Gateway Airport	5,141,900	14	5,411,600	5,640,900	5,729,500	5,804,500	5,861,300	5,928,400	5,935,800	6,164,800	6,306,200	6,429,000
6,862,700	10,961,300	7,342,600	8,191,300	Total Operating Expenses	9,359,800	14	7,803,100	8,101,000	8,262,500	8,675,700	8,559,900	8,668,300	8,773,500	9,397,000	9,334,400	9,549,300
NET PROGRAM OPERATING RESULT																
(1,242,000)	(1,183,400)	(1,104,800)	(1,156,500)	Governance	(1,650,500)	43	(1,409,400)	(1,455,600)	(1,502,500)	(1,810,500)	(1,586,700)	(1,623,600)	(1,661,600)	(1,990,400)	(1,718,600)	(1,737,200)
(266,900)	(282,700)	(229,200)	(268,400)	Administrative Services	(246,700)	(8)	(235,400)	(241,700)	(248,000)	(254,400)	(260,000)	(265,700)	(271,500)	(277,500)	(283,600)	(289,600)
24,556,000	23,988,000	26,349,400	27,776,300	Financial Services	29,290,500	5	30,478,600	32,020,900	33,787,400	34,721,600	35,653,200	36,562,400	37,544,900	38,554,500	39,593,800	40,661,600
(1,573,000)	(1,824,700)	(1,895,400)	(2,046,100)	Information Services	(2,150,100)	5	(2,275,300)	(2,332,500)	(2,391,300)	(2,451,600)	(2,508,300)	(2,566,400)	(2,625,800)	(2,686,700)	(2,748,900)	(2,812,500)
(731,000)	(1,181,500)	(1,070,900)	(1,090,800)	Human Resources and Risk Management	(796,700)	(27)	(799,600)	(813,700)	(831,000)	(852,400)	(880,000)	(911,100)	(945,700)	(984,900)	(1,026,600)	(1,072,800)
2,675,900	22,300	1,270,100	(390,900)	Property Management	(213,300)	(45)	1,048,800	967,200	1,043,300	1,003,000	1,027,300	1,141,800	1,165,400	1,176,500	1,197,200	1,218,400
(50,900)	(1,786,600)	346,800	598,500	Ballina Byron Gateway Airport	532,500	(11)	544,300	558,300	610,100	678,300	766,700	812,600	868,600	888,300	896,400	
23,368,100	17,751,400	23,666,000	23,422,100	Total Operating Result - Surplus / (Deficit)	24,765,700	6	27,352,000	28,702,900	30,468,000	31,034,000	32,212,200	33,150,000	34,151,700	34,660,100	35,901,600	36,666,300
998,800	1,364,100	879,400	942,200	Add Back Depreciation	1,024,000	9	1,110,200	1,143,500	1,177,800	1,201,400	1,225,600	1,250,300	1,275,400	1,301,000	1,327,200	1,353,800
(414,000)	(333,000)	30,000	163,000	Add Back Non Cash Investment Premium	0	(100)	0	0	0	0	0	0	0	0	0	0
(165,000)	(289,900)	(725,700)	319,800	Add Back Landstock	0	(100)	0	0	0	0	0	0	0	0	0	0
0	0	(460,100)	0	Add Back Fair Value Adjustments Rental Properties	0	0	0	0	0	0	0	0	0	0	0	0
0	2,075,400	0	0	Add Back Gain / Loss on Disposal of Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0
23,787,900	20,588,000	23,389,600	24,847,100	Total Cash Operating Result - Surplus / (Deficit)	25,789,700	4	28,462,200	29,846,400	31,645,800	32,235,400	33,437,800	34,400,300	35,427,100	35,961,100	37,228,800	38,220,100
Capital Movements																
572,000	838,700	845,500	970,600	Less Loan Principal Repayments	1,073,300		1,175,000	1,235,600	1,299,700	1,368,700	1,374,300	969,500	318,400	115,200	119,600	63,900
12,621,300	5,890,100	7,765,000	5,562,000	Less Transfer to Reserves	8,479,900		6,697,500	6,797,200	6,915,100	6,212,400	5,074,400	4,580,300	4,932,800	5,809,700	5,891,200	6,024,200
9,462,000	11,563,800	7,330,100	3,383,700	Add Transfer from Reserves	7,193,200		4,595,200	3,027,800	7,665,600	3,593,400	2,503,100	2,723,100	3,861,400	3,890,800	4,641,100	4,762,500
14,103,000	(342,600)	3,558,300	7,113,800	Add Capital Income Applied	10,965,600		4,300,000	4,675,000	4,675,000	2,960,000	1,560,000	1,160,000	1,160,000	1,160,000	1,160,000	1,160,000
12,170,000	6,222,600	5,331,900	3,750,700	Less Capital Expenditure	9,487,100		3,188,000	1,807,000	6,431,000	1,085,000	140,000	1,045,000	2,670,000	1,696,000	2,723,000	2,831,000
21,989,600	19,057,600	20,335,600	25,061,300	Cash Result after Capital Movements	24,908,200	(1)	26,296,900	27,709,400	29,340,600	30,122,700	30,912,200	31,688,600	32,527,300	33,391,000	34,296,100	35,223,500

GOVERNANCE AND COMMUNICATIONS

Manager *Paul Hickey – “General Manager”*

Background

This program relates to expenses associated with the General Manager’s office, the elected Council and donations to community groups.

Budget Comments

Operating Expenses

General Manager’s Office

Includes employment costs for General Manager, Personal Assistant, Communications Co-ordinator and part – time Communications Assistant (19 days in total), plus one motor vehicle. Also includes office expenses and the external audit fee.

Councillors

Includes Councillor allowances and travelling expenses. Also includes attendance fees, meals, insurance, stationery and telephone expenses.

Election Expenses

The cost of Council elections.

Subscriptions and Contributions

Includes subscriptions to Local Government and Shires Association, NOROC, Country Mayors, Sea Change Taskforce and Arts Northern Rivers.

Donations

In accordance with Section 356 of the Local Government Act (1993) “a council may, in accordance with a resolution of the council, contribute money or otherwise grant financial assistance for the purpose of exercising its functions”. This item includes donations to public halls for rates and charges, capital works contributions for hall, cash donations to community groups and Council fee waivers.

Capital Movements

Reserve Movements

The annual transfer to reserve relates typically to the creation of a reserve to fund future election costs. The transfer from reserve is the funding of the election.

GOVERNANCE AND COMMUNICATIONS																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
0	0	0	4,300	26000	Contributions	0	(100)	0	0	0	0	0	0	0	0	0	0
					Internal Contributions												
0	0	0	4,300		Total Operating Revenues	0	(100)	0	0	0	0	0	0	0	0	0	0
					OPERATING EXPENSES												
					General Manager's Office												
462,000	597,000	560,800	570,100	35000	Employee Costs	721,000	26	738,900	757,400	776,400	795,900	815,700	836,000	856,800	878,200	878,600	879,000
4,000	6,300	6,800	4,000	35000	Sundry Expenses	7,000	75	7,200	7,500	7,800	8,100	8,400	8,700	9,000	9,300	9,600	9,900
55,000	53,000	59,900	68,700	35000	Audit - External	71,400	4	72,500	74,400	76,300	78,300	79,900	81,500	83,200	84,900	86,600	88,400
1,000	6,100	0	1,000	35000	Legal Expenses	2,000	100	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900	3,000
					Councillors												
316,000	329,400	304,800	308,300	35005	Councillors Allowances and Exps	365,700	19	360,900	370,400	380,100	390,100	398,300	406,600	415,200	423,900	432,900	442,100
200,000	0	0	0	35005	Election	230,000	100	0	0	0	260,000	0	0	0	290,000	0	0
57,000	55,500	57,100	62,600	35005	Subscriptions and Contributions	63,900	2	65,200	67,200	69,200	71,200	72,900	74,600	76,500	78,400	80,300	82,200
					Donations												
24,000	25,300	26,400	27,800	35001	Donations - Public Halls - Rates	30,000	8	30,500	31,300	32,100	33,000	33,700	34,400	35,100	35,900	36,700	37,500
5,000	5,000	10,000	10,000	35001	Donations - Stn Cross Scholarship	10,000	0	10,000	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,400	12,700
35,000	35,900	31,400	17,400	35001	Donations - Public Halls - Capital	37,300	114	32,900	33,800	34,700	35,600	36,400	37,200	38,000	38,800	39,600	40,400
7,000	6,000	7,500	6,000	35001	Donations - Lighthouse Chairs	5,100	(15)	5,200	5,400	5,600	5,800	6,000	6,200	6,400	6,600	6,800	7,000
76,000	63,300	35,000	83,700	35001	Donations - General	60,000	(28)	60,900	62,500	64,100	65,800	67,200	68,600	70,000	71,400	72,900	74,400
0	0	0	0	35001	Donations - Sporting Groups	30,100	100	20,000	30,000	40,000	50,000	51,000	52,100	53,200	54,300	55,400	56,600
0	0	0	0	35001	Donations - Carry Forwards	14,000	100	0	0	0	0	0	0	0	0	0	0
0	600	5,100	1,200	35001	Community Groups - Council Fees	3,000	150	3,100	3,200	3,300	3,400	3,500	3,600	3,700	3,800	3,900	4,000
1,242,000	1,183,400	1,104,800	1,160,800		Total Operating Expenses	1,650,500	42	1,409,400	1,455,600	1,502,500	1,610,500	1,586,700	1,623,600	1,661,600	1,990,400	1,718,600	1,737,200
(1,242,000)	(1,183,400)	(1,104,800)	(1,156,500)		Operating Result - Surplus / (Deficit)	(1,650,500)	43	(1,409,400)	(1,455,600)	(1,502,500)	(1,810,500)	(1,586,700)	(1,623,600)	(1,661,600)	(1,990,400)	(1,718,600)	(1,737,200)
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
(1,242,000)	(1,183,400)	(1,104,800)	(1,156,500)		Cash Result - Surplus / (Deficit)	(1,650,500)	43	(1,409,400)	(1,455,600)	(1,502,500)	(1,810,500)	(1,586,700)	(1,623,600)	(1,661,600)	(1,990,400)	(1,718,600)	(1,737,200)
					Capital Movements												
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
31,000	2,000	178,700	94,000		Less Transfer to Reserves	90,000		30,000	35,000	40,000	55,000	70,000	70,000	75,000	75,000	80,000	85,000
171,000	5,800	2,000	18,700		Add Transfer from Reserves	274,100		0	0	0	260,000	0	0	0	290,000	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Less Capital Expenditure	0		0	0	0	0	0	0	0	0	0	0
(1,102,000)	(1,179,600)	(1,281,500)	(1,231,800)		Cash Result after Capital Movements	(1,466,400)	19	(1,439,400)	(1,490,600)	(1,542,500)	(1,605,500)	(1,656,700)	(1,693,600)	(1,736,600)	(1,775,400)	(1,798,600)	(1,822,200)

ADMINISTRATIVE SERVICES

Program Manager *Paul Hickey – “General Manager”*

Background

This program relates to expenses associated with printing, administrative services, access to information and records management.

Budget Comments

Operating Revenues

Sundry sales Income from items such as photocopying and staff contributions to telephone expenses.

Operating Expenses

Office Expenses

Provision for items such as advertising, community connect publications, printing, postage, telephones etc.

Sundry Administration Expenses

Includes cash delivery services and sundry expenses.

ADMINISTRATIVE SERVICES																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
18,000	19,100	26,000	42,500	26005	Fees and Charges												
					Sundry Sales and Services	34,500	(19)	35,400	36,600	37,800	39,100	40,100	41,100	42,100	43,100	44,200	45,400
18,000	19,100	26,000	42,500		Total Operating Revenues	34,500	(19)	35,400	36,600	37,800	39,100	40,100	41,100	42,100	43,100	44,200	45,400
					OPERATING EXPENSES												
					Administration												
83,300	91,800	102,900	119,000	35015	Printing, Stationery and Postage	96,000	(19)	97,500	100,100	102,700	105,400	107,600	109,900	112,200	114,500	116,900	119,300
17,500	16,700	13,000	9,800	35015	Advertising	10,000	2	10,200	10,500	10,800	11,100	11,400	11,700	12,000	12,300	12,600	12,900
2,600	1,700	100	6,900	35015	Office Equipment	6,200	(10)	6,300	6,500	6,700	6,900	7,100	7,300	7,500	7,700	7,900	8,100
125,000	133,300	84,000	115,400	35015	Telephone	107,000	(7)	93,600	96,100	98,600	101,200	103,400	105,600	107,800	110,100	112,500	114,900
21,700	21,700	20,800	26,600	35015	Sundry Administration Expenses	27,000	2	27,600	28,500	29,400	30,300	31,200	32,100	33,000	33,900	34,800	35,700
34,800	36,600	34,400	33,200	35015	Community Connect	35,000	5	35,600	36,600	37,600	38,600	39,400	40,200	41,100	42,100	43,100	44,100
284,900	301,800	255,200	310,900		Total Operating Expenses	281,200	(10)	270,800	278,300	285,800	293,500	300,100	306,800	313,600	320,600	327,800	335,000
(266,900)	(282,700)	(229,200)	(268,400)		Operating Result - Surplus / (Deficit)	(246,700)	(8)	(235,400)	(241,700)	(248,000)	(254,400)	(260,000)	(265,700)	(271,500)	(277,500)	(283,600)	(289,600)
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
(266,900)	(282,700)	(229,200)	(268,400)		Cash Result - Surplus / (Deficit)	(246,700)	(8)	(235,400)	(241,700)	(248,000)	(254,400)	(260,000)	(265,700)	(271,500)	(277,500)	(283,600)	(289,600)
					Capital Movements												
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
0	5,000	13,500	5,000		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Add Transfer from Reserves	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
0	19,600	0	0		Less Capital Expenditure	0		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
(266,900)	(307,300)	(242,700)	(273,400)		Cash Result after Capital Movements	(246,700)	(10)	(240,400)	(246,700)	(253,000)	(259,400)	(265,000)	(270,700)	(276,500)	(282,500)	(288,600)	(294,600)

FINANCIAL SERVICES – GENERAL PURPOSE REVENUES

Manager Linda Coulter - “Manager – Financial Services”

Background

This program represents revenues obtained from the levying of Council rates, interest on investments and financial assistance grants. Essentially, the surplus generated from this program is used to fund all General Fund programs that operate at a deficit (i.e. Roads, Open Spaces, Planning Services, Community Facilities, etc).

Budget Comments

Operating Revenues

Rates

The rates estimates include provisions for the rate pegging increase plus a growth component.

Abandonments

In accordance with Section 575 of the Local Government Act (1993), eligible pensioners are entitled to a 50% rebate on their rates, up to a maximum stipulated by the State Government. This cost to Council is partially offset by a 50% subsidy from the State Government.

Extra Charges

Represents interest charged on overdue rates.

General Purpose Grants

Financial Assistance Grant (FAG)

This is a general purpose grant received by Council that combined with rate income assists in financing all the Council programs that operate at a deficit.

Pensioner Subsidy

Represents the State Government contribution towards the pensioner abandonments.

Interest on Investments

This figure represents interest earned on investments that is applied to the Council programs that operate at a deficit. Interest earned on areas such as water, wastewater, waste, section 94 contributions etc is applied directly to those areas.

Capital Movements

Cash Surplus

The surplus on this program offsets the programs that operate at a deficit.

FINANCIAL SERVICES - GENERAL PURPOSE REVENUES																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
					Rates												
12,023,000	12,780,600	13,206,900	13,968,100	26020	Residential	14,773,700	6	15,571,500	16,568,100	17,628,500	18,157,400	18,702,100	19,263,200	19,841,100	20,436,300	21,049,400	21,680,900
3,305,000	3,476,100	3,644,700	3,826,700	26020	Business	4,126,900	8	4,349,800	4,628,200	4,924,400	5,072,100	5,224,300	5,381,000	5,542,400	5,708,700	5,880,000	6,056,400
1,303,000	1,356,800	1,387,800	1,445,600	26020	Farmland	1,554,100	8	1,638,000	1,742,800	1,854,300	1,909,900	1,967,200	2,026,200	2,087,000	2,149,600	2,214,100	2,280,500
					Postponed Rates												
0	(600)	2,800	(600)	26020	Postponed Rates	500	(185)	500	600	700	800	800	800	800	800	800	800
					Abandonments												
(582,000)	(581,800)	(636,400)	(639,100)	26021	Pensioner Abandonments	(653,600)	2	(656,900)	(660,400)	(663,900)	(667,500)	(671,000)	(674,500)	(678,000)	(681,500)	(685,000)	(688,500)
					Extra Charges												
131,000	101,300	86,600	79,600	26023	Interest	81,000	2	82,200	84,300	86,400	88,600	90,400	92,200	94,000	95,900	97,800	99,800
					General Purpose Grants												
3,413,000	1,800,200	3,717,800	3,831,300	26025	Financial Assistance Grant	4,086,900	7	4,168,600	4,252,000	4,337,000	4,423,700	4,512,200	4,602,400	4,694,400	4,786,300	4,884,100	4,981,800
318,000	318,300	339,400	350,200	26025	Pensioners Assistance Subsidy	346,800	(1)	354,600	324,000	325,600	327,300	328,900	330,500	332,200	333,800	335,500	337,100
					Interest												
890,000	716,700	651,300	716,600	26026	Interest on Investments	546,000	(24)	545,900	545,700	545,500	545,300	545,200	545,100	545,000	544,900	544,700	544,500
414,000	333,000	(30,000)	(163,000)	26026	Premium Adjustments	0	(100)	0	0	0	0	0	0	0	0	0	0
21,213,000	20,300,600	22,370,900	23,415,400		Operating Result - Surplus / (Deficit)	24,862,300	6	26,054,200	27,485,300	29,138,500	29,957,600	30,800,100	31,666,900	32,558,900	33,476,800	34,421,400	35,393,300
(414,000)	(333,000)	30,000	163,000		Add Back Non Cash Premium	0	(100)	0	0	0	0	0	0	0	0	0	0
20,799,000	19,967,600	22,400,900	23,578,400		Cash Result - Surplus / (Deficit)	24,862,300	5	26,054,200	27,485,300	29,138,500	29,957,600	30,800,100	31,666,900	32,558,900	33,476,800	34,421,400	35,393,300
					Capital Movements												
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
1,789,000	0	0	0		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0
1,757,000	1,789,000	0	0		Add Transfer from Reserves	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Less Capital Expenditure	0		0	0	0	0	0	0	0	0	0	0
20,767,000	21,756,600	22,400,900	23,578,400		Cash Result after Capital Movements	24,862,300	5	26,054,200	27,485,300	29,138,500	29,957,600	30,800,100	31,666,900	32,558,900	33,476,800	34,421,400	35,393,300

FINANCIAL SERVICES

Manager *Linda Coulter - "Manager – Financial Services"*

Background

This program represents revenues and expenses associated with the provision of financial services to Council.

Budget Comments

Operating Revenues

Fees and Charges

Relates to revenue raised through activities undertaken by the Finance Section.

Dividends

Represents the dividends from the Water and Wastewater Operations. This item is subject to Council meeting State Government guidelines.

Operating Expenses

Employee Costs

Salaries and oncosts for eleven full time and three part time employees (total of 62 days) employed within the finance section.

Bank Charges

Includes credit card charges, Australia Post and other charges incurred in the collection of Council revenue, payment of accounts and general cash management.

Rating Costs

Represents security mail costs plus legal costs incurred in collecting rate revenue.

Valuation Fees

Charges paid for the provision of land valuation information for rating purposes and re-valuation of certain classes of assets as required by the Department of Local Government.

Audit Fees

Fees for internal audit of specific projects.

Overheads Distributed to Business Activities

Represents the credit side of the distribution of corporate overhead costs to business activities such as the airport, waste, water and wastewater.

FINANCIAL SERVICES																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
					OPERATING REVENUES												
					Fees and Charges												
58,000	78,500	94,000	101,800	26028	Section 603 Certificates	98,000	(4)	99,600	102,200	104,800	107,500	109,700	112,000	114,300	116,700	119,100	121,600
26,000	28,900	27,000	28,900	26028	Credit Card Surcharge	28,700	(1)	29,400	30,400	31,400	32,500	33,400	34,300	35,200	36,100	37,100	38,100
11,000	30,300	28,900	66,200	26028	Legal Costs Recovered	40,000	(40)	40,200	42,900	45,800	47,400	49,000	50,700	52,400	54,100	55,900	57,700
					Contributions and Dividends												
61,000	54,000	54,000	77,100	26028	Dividends	54,000	(30)	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
156,000	191,700	203,900	274,000		Total Operating Revenues	220,700	(19)	223,200	229,500	236,000	241,400	246,100	251,000	255,900	260,900	266,100	271,400
					OPERATING EXPENSES												
1,078,000	1,153,000	1,026,800	1,021,700	35020	Employee Costs	1,085,500	6	1,146,700	1,175,400	1,204,800	1,234,900	1,265,800	1,297,400	1,329,800	1,363,000	1,397,100	1,432,000
85,000	85,000	83,300	89,700	35020	Bank Charges	94,300	5	96,200	99,200	102,200	105,300	107,900	110,500	113,100	115,800	118,600	121,400
25,000	46,800	44,500	83,400	35021	Rating Costs	61,000	(27)	60,000	61,600	63,200	64,900	66,300	67,700	69,100	70,500	72,000	73,600
89,000	117,300	97,300	99,300	35021	Valuation Fees	110,700	11	112,500	115,400	118,400	121,500	124,000	126,500	129,200	131,900	134,700	137,500
23,000	22,200	30,500	21,000	35021	Audit - Internal	25,000	19	25,400	26,100	26,800	27,500	28,100	28,700	29,300	29,900	30,500	31,200
(4,487,000)	(4,920,000)	(5,067,000)	(5,402,000)	35021	Indirect Costs												
					Overheads Distributed	(5,584,000)	3	(5,642,000)	(5,783,300)	(5,928,300)	(6,076,700)	(6,199,100)	(6,275,300)	(6,400,600)	(6,527,900)	(6,659,200)	(6,792,600)
(3,187,000)	(3,496,700)	(3,774,600)	(4,086,900)		Total Operating Expenses	(4,207,500)	3	(4,201,200)	(4,306,100)	(4,412,900)	(4,522,600)	(4,607,000)	(4,644,500)	(4,730,100)	(4,816,800)	(4,906,300)	(4,996,900)
3,343,000	3,687,400	3,978,500	4,360,900		Operating Result - Surplus / (Deficit)	4,428,200	2	4,424,400	4,535,600	4,648,900	4,764,000	4,853,100	4,895,500	4,986,000	5,077,700	5,172,400	5,268,300
					Add Back Depreciation												
3,343,000	3,687,400	3,978,500	4,360,900		Cash Result - Surplus / (Deficit)	4,428,200	2	4,424,400	4,535,600	4,648,900	4,764,000	4,853,100	4,895,500	4,986,000	5,077,700	5,172,400	5,268,300
					Capital Movements												
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
8,000	0	0	103,500		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0
7,000	0	0	0		Add Transfer from Reserves	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
0	0	0	0		Less Capital Expenditure	0		0	0	0	0	0	0	0	0	0	0
3,342,000	3,687,400	3,978,500	4,257,400		Cash Result after Capital Movements	4,428,200	4	4,424,400	4,535,600	4,648,900	4,764,000	4,853,100	4,895,500	4,986,000	5,077,700	5,172,400	5,268,300

INFORMATION SERVICES

Manager

Stewart Littleford – “Manager – Information Services”

Background

This program represents revenues and expenses associated with the information services section of Council. This includes computer equipment, geographical information services and records management.

Budget Comments

Operating Revenues

A small amount of income is generated from sales of data information and GIS maps.

Operating Expenses

Employee Costs

Information Services - Salaries and oncosts for nine full time and two part time employees (50 days) and one motor vehicle.

Records Management - Includes four full-time employees and associated oncosts (total of 20 days).

Hardware Lease and Support Costs

Includes lease fees related to the provision of hardware, along with support costs and internet connection fees.

Software and Consumables

Includes software support agreements, consumables such as toner, insurance and software purchases. Increase reflects current service levels.

Capital Movements

Capital Expenditure

Represents the new capital items for the information services section. Refer to Part C of this document for more information.

INFORMATION SERVICES																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
				26045	OPERATING REVENUES												
4,000	13,600	17,600	3,100		Fees and Charges												
					Sundry Sales and Services	144,600	4,565	85,700	87,900	90,200	92,600	94,600	96,600	98,600	100,700	102,800	105,000
4,000	13,600	17,600	3,100		Total Operating Revenues	144,600	4,565	85,700	87,900	90,200	92,600	94,600	96,600	98,600	100,700	102,800	105,000
				35040	OPERATING EXPENSES												
					Information Services												
758,000	1,041,000	1,029,300	1,131,300		Employee Costs	1,271,200	12	1,361,700	1,395,800	1,430,700	1,466,500	1,503,200	1,540,900	1,579,500	1,619,000	1,659,400	1,700,900
279,000	175,100	174,000	186,100		Hardware Lease	201,800	8	210,000	215,300	220,700	226,300	230,900	235,600	240,400	245,300	250,300	255,400
52,000	65,000	106,800	93,400		Hardware Support Costs	109,500	17	116,300	119,400	122,700	126,000	128,700	131,400	134,100	137,000	139,900	142,900
138,000	184,000	174,200	187,900		Software - Civica Licence	231,000	23	235,000	240,900	247,000	253,200	258,300	263,500	268,800	274,200	279,700	285,300
350,000	373,200	428,700	450,500		Software and Consumables	481,200	7	438,000	449,000	460,400	472,200	481,800	491,600	501,600	511,900	522,400	533,000
1,577,000	1,838,300	1,913,000	2,049,200		Total Operating Expenses	2,294,700	12	2,361,000	2,420,400	2,481,500	2,544,200	2,602,900	2,663,000	2,724,400	2,787,400	2,851,700	2,917,500
(1,573,000)	(1,824,700)	(1,895,400)	(2,046,100)		Operating Result - Surplus / (Deficit)	(2,150,100)	5	(2,275,300)	(2,332,500)	(2,391,300)	(2,451,600)	(2,508,300)	(2,566,400)	(2,625,800)	(2,686,700)	(2,748,900)	(2,812,500)
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
(1,573,000)	(1,824,700)	(1,895,400)	(2,046,100)		Cash Result - Surplus / (Deficit)	(2,150,100)	5	(2,275,300)	(2,332,500)	(2,391,300)	(2,451,600)	(2,508,300)	(2,566,400)	(2,625,800)	(2,686,700)	(2,748,900)	(2,812,500)
					Capital Movements												
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
0	0	40,000	54,100		Less Transfer to Reserves	73,000		0	0	0	0	0	0	0	0	0	0
0	0	0	40,000		Add Transfer from Reserves	54,100		65,000	0	0	0	0	0	0	0	0	0
0	0	0	0		Add Capital Income Applied	0		0	0	0	0	0	0	0	0	0	0
20,000	26,600	11,400	54,300		Less Capital Expenditure	103,500		92,000	28,000	29,000	30,000	31,000	32,000	33,000	34,000	35,000	36,000
(1,593,000)	(1,851,300)	(1,948,800)	(2,114,500)		Cash Result after Capital Movements	(2,272,500)	7	(2,302,300)	(2,360,500)	(2,420,300)	(2,481,600)	(2,539,300)	(2,598,400)	(2,658,800)	(2,720,700)	(2,783,900)	(2,848,500)

HUMAN RESOURCES AND RISK MANAGEMENT

Manager Kelly Brown - “Manager –Human Resources and Risk Management”

Background

This program represents revenues and expenses associated with the management of human resources and risk within Council.

Budget Comments

Operating Revenues

Contributions

Includes insurance adjustments (refunds) and staff training subsidies.

Operating Expenses

Employee Costs

Salaries and oncosts for five full time staff and four part time staff (39 days).

Staff Training and Development

Training, education and recruitment costs for Council employees.

Staff Support Services

Includes allowances for field staff meetings, counselling and support programs, manager agreement expenses and long service recognition awards.

Employee Oncosts

Includes employee oncosts such as annual leave, sick leave, long service leave, superannuation and workers compensation premium.

Risk Management

Provision for insurance premiums for items such as public liability and professional indemnity.

Oncosts Recouped

Relates to the recoupment of employee related expenses through the allocation of an oncost to wages within each program.

Capital Movements

Transfer to Reserve

Typically represents funds transferred to the employees leave reserve.

Capital Income

This is an adjustment for leave accruals - this figure recognises any net increase or decrease in leave liabilities.

HUMAN RESOURCES AND RISK MANAGEMENT																		
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
					OPERATING REVENUES													
13,000	47,100	32,000	34,600	26050	Contributions - LSL	18,000	(48)	18,300	18,800	19,300	19,800	20,200	20,700	21,200	21,700	22,200	22,700	
61,000	29,400	26,800	29,300	26050	Contributions - Training	20,000	(32)	20,300	20,900	21,500	22,100	22,600	23,100	23,600	24,100	24,600	25,100	
16,000	7,500	9,000	11,800	26050	Maternity Leave - Centrelink Payments	15,000	27	15,300	15,700	16,100	16,600	17,000	17,400	17,800	18,200	18,600	19,000	
67,000	47,600	80,400	50,900	26050	Refunds - Insurance	67,000	32	53,200	54,700	56,200	57,700	59,000	60,300	61,600	62,900	64,300	65,700	
76,000	58,300	147,200	64,800	26050	Refunds - Workers Compensation	66,000	2	67,000	68,700	70,500	72,300	73,800	75,300	76,900	78,500	80,100	81,800	
233,000	189,900	295,400	191,400		Total Operating Revenues	186,000	(3)	174,100	178,800	183,600	188,500	192,600	196,800	201,100	205,400	209,800	214,300	
					OPERATING EXPENSES													
					Human Resources													
702,000	652,200	687,000	741,300	35050	Employee Costs	795,000	7	785,500	805,300	825,500	846,200	867,400	889,100	911,300	934,100	957,500	981,500	
420,000	422,600	420,000	446,500	35051	Staff Training and Development	448,500	0	455,500	467,000	478,900	491,100	501,100	511,400	521,900	532,500	543,400	554,500	
25,000	25,100	60,000	48,600	35051	Staff Support and Recognition	59,000	21	60,100	61,800	63,500	65,300	66,800	68,300	69,800	71,400	73,000	74,600	
					Employee Oncosts													
1,958,000	2,041,500	2,103,900	2,157,400	35051	Superannuation	2,240,000	4	2,270,000	2,320,000	2,374,000	2,433,000	2,487,000	2,545,000	2,607,000	2,674,000	2,744,000	2,819,000	
3,000	1,900	5,200	2,400	35051	Jury Duty	2,000	(17)	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900	3,000	
737,000	560,100	560,300	557,000	35055	Workers Compensation Premiums	583,000	5	592,000	607,100	622,700	638,800	652,100	665,600	679,300	693,300	707,500	722,000	
1,234,000	1,292,700	1,513,700	1,411,900	35056	Employee Entitlements - Salaried Staff	1,556,000	10	1,579,500	1,619,200	1,659,800	1,701,500	1,735,700	1,770,600	1,806,200	1,842,500	1,879,500	1,917,300	
1,143,000	1,356,600	1,304,200	1,651,100	35056	Employee Entitlements - Wages Staff	1,255,000	(24)	1,274,100	1,306,100	1,339,000	1,372,700	1,400,400	1,428,600	1,457,400	1,486,800	1,516,700	1,547,200	
					Risk Management													
2,000	7,500	7,500	0	35057	Fidelity Guarantee	8,000	100	8,200	8,500	8,800	9,100	9,300	9,500	9,700	9,900	10,100	10,400	
510,000	534,500	557,200	568,700	35057	Public Risk and Plant	585,000	3	593,800	608,700	624,000	639,600	652,400	665,500	678,900	692,500	706,400	720,600	
10,000	39,700	17,700	24,800	35057	Excess Public Risk	40,800	65	41,500	42,600	43,700	44,800	45,700	46,700	47,700	48,700	49,700	50,700	
					Oncosts Recouped													
(5,732,000)	(5,474,300)	(5,729,400)	(6,181,000)	35058	Oncosts Recouped - Internal Works	(6,460,000)	5	(6,557,000)	(6,721,000)	(6,889,100)	(7,061,500)	(7,202,800)	(7,347,000)	(7,494,000)	(7,644,000)	(7,797,000)	(7,953,100)	
(48,000)	(88,700)	(141,000)	(146,500)	35058	Oncosts Recouped - External Works	(129,600)	(12)	(131,600)	(135,000)	(138,500)	(142,100)	(145,000)	(148,000)	(151,100)	(154,200)	(157,300)	(160,600)	
564,000	1,371,400	1,366,300	1,282,200		Total Operating Expenses	982,700	(23)	973,700	992,500	1,014,600	1,040,900	1,072,600	1,107,900	1,148,800	1,190,300	1,236,400	1,287,100	
(731,000)	(1,181,500)	(1,070,900)	(1,090,800)		Operating Result - Surplus / (Deficit)	(796,700)	(27)	(799,600)	(813,700)	(831,000)	(852,400)	(880,000)	(911,100)	(945,700)	(984,900)	(1,026,600)	(1,072,800)	
0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	
(731,000)	(1,181,500)	(1,070,900)	(1,090,800)		Cash Result - Surplus / (Deficit)	(796,700)	(27)	(799,600)	(813,700)	(831,000)	(852,400)	(880,000)	(911,100)	(945,700)	(984,900)	(1,026,600)	(1,072,800)	
					Capital Movements													
0	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0	
313,000	297,000	732,000	284,000		Less Transfer to Reserves	0		0	0	0	0	0	0	0	0	0	0	
8,000	336,000	152,100	0		Add Transfer from Reserves	0		0	0	0	0	0	0	0	0	0	0	
0	(1,957,800)	(507,100)	2,036,000		Add Capital Income Applied	200,000		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
0	0	0	0		Less Capital Expenditure	0		0	0	0	0	0	0	0	0	0	0	
(1,036,000)	(3,100,300)	(2,117,900)	661,200		Cash Result after Capital Movements	(596,700)	(190)	(599,600)	(613,700)	(631,000)	(652,400)	(680,000)	(711,100)	(745,700)	(784,900)	(826,600)	(872,800)	

PROPERTY MANAGEMENT

Manager: Paul Tsikleas – “Manager Commercial Services”

Background

This program includes revenues and expenses from Council’s commercial property portfolio.

Budget Comments

Operating Revenues

Property Revenues Includes income from a variety of properties. The major investment properties are Wigmore Arcade, 89 Tamar Street, Fawcett Park Café, 6 Cessna Crescent (ARC) and land leased at the Southern Cross Industrial Estate. The other Council properties include residential properties and vacant land. The crown reserves rental represents income from properties located on crown reserves over which Council has care and control.

Flat Rock Tent Park Income from campers at the park.

Interest on Investments Interest earnings on the community infrastructure and property development reserves.

Operating Expenses

Employee Costs Salaries and oncosts for two full time staff employed (10 days) plus one motor vehicle.

Land Development Rates and charges applicable for these land holdings.

Property – Operations and Maintenance Represents expenses for managing the various categories of property within the property portfolio.

Flat Rock Tent Park Expenses to manage and run the tent park.

Capital Movements

Transfer to and from Reserves Refer to Part E of this document for further information.

Capital Income and Purchases Refer to Part C of this document for further information.

Cash Result after Capital Movements

This program makes a significant financial contribution to the operations of the Council General Fund.

PROPERTY MANAGEMENT																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
OPERATING REVENUES																	
Council Owned Properties																	
1,698,000	1,618,900	1,462,100	1,639,800	26065	Properties - Investment / Commercial	1,717,100	5	1,803,700	1,827,400	1,861,800	1,891,400	1,929,300	1,968,400	2,007,800	2,048,000	2,089,400	2,131,500
260,000	354,400	218,600	225,100	26060	Properties - Others	226,400	1	204,700	210,100	215,700	221,400	226,200	231,000	235,900	240,900	245,900	251,100
Council Controlled - Crown Reserves																	
72,000	87,600	81,400	64,500	26061	Properties - Crown Reserves	68,200	6	69,300	71,200	73,100	75,100	76,800	78,500	80,200	81,900	83,600	85,400
Caravan Parks and Tent Park																	
355,000	422,600	432,400	421,600	26113	Flat Rock Tent Park	430,300	2	436,900	447,900	459,200	470,800	480,300	490,000	499,900	510,000	520,300	530,800
Contributions																	
1,815,500	697,300	545,200	92,000	26063	BBRC Program	440,000	378	0	0	0	0	0	0	0	0	0	0
Interest on Investments																	
121,000	18,000	80,200	41,000	26064	Interest on Investments - Comm Infra	16,000	(61)	7,000	3,000	6,000	11,000	8,000	8,000	8,000	8,000	10,000	11,000
179,000	181,200	105,100	86,800	26065	Interest on Investments - Property Dev	105,000	21	105,000	27,000	89,000	38,000	50,000	49,000	55,000	48,000	48,000	49,000
101,000	0	0	0	26064	Interest on Investments - Grant BBRC	0	0	0	0	0	0	0	0	0	0	0	0
Other Revenues																	
0	0	460,100	0	26060	Fair Value Adjustments Rental Props	0	0	0	0	0	0	0	0	0	0	0	0
4,601,500	3,380,000	3,385,100	2,570,800		Total Operating Revenues	3,003,000	100	2,626,600	2,586,600	2,704,600	2,707,700	2,770,600	2,824,900	2,886,800	2,936,800	2,997,200	3,058,800
OPERATING EXPENSES																	
Property Management																	
405,000	343,600	292,800	310,700	35070	Employee Costs	296,700	(5)	302,600	310,200	318,000	326,000	334,200	342,600	351,200	360,000	369,000	378,200
13,000	21,700	44,000	13,700	35070	Property Investigations	20,400	49	20,800	21,300	21,800	22,300	22,900	23,500	24,100	24,700	25,300	25,900
225,000	1,420,000	1,440,100	1,084,200	35070	BBRC Scheme	1,460,200	35	0	0	0	0	0	0	0	0	0	0
Land Development																	
14,000	10,300	16,400	28,300	35073	Wollongbar Residential Estate	45,000	59	45,800	47,100	48,400	49,700	50,800	0	0	0	0	0
115,000	59,200	97,900	150,700	35073	Southern Cross Industrial Estate	279,300	85	72,300	74,000	75,700	77,400	78,900	80,400	81,900	83,500	85,100	86,700
12,000	8,500	9,000	9,800	35074	Russellton Industrial Estate	25,600	161	26,100	26,800	27,500	28,300	29,000	29,700	30,400	31,100	31,800	32,500
(165,000)	(269,900)	(725,700)	319,800	35074	Land Stock Movements	0	(100)	0	0	0	0	0	0	0	0	0	0
Property - Operations and Maintenance																	
255,000	214,000	199,400	246,000	35076	Properties - Council Investment	246,800	0	251,400	258,500	265,700	273,100	279,500	286,000	292,600	299,300	306,100	313,000
165,000	157,200	98,800	118,500	35080	Properties - Council Commercial	146,500	24	133,700	137,400	141,100	144,800	147,900	151,300	154,700	158,100	161,600	165,100
48,000	59,000	29,200	22,300	35082	Properties - Council Residential	50,900	128	51,900	53,400	54,900	56,800	57,900	59,400	60,900	62,400	63,900	65,400
62,000	67,600	66,900	65,300	35084	Properties - Crown Reserves	69,200	6	70,600	72,700	74,800	76,900	78,700	80,500	82,400	84,300	86,300	88,300
Caravan Parks and Tent Park																	
282,000	301,000	259,500	250,600	35145	Flat Rock Tent Park	281,700	12	287,400	295,400	303,500	311,800	318,800	326,000	333,300	340,800	348,400	356,200
2,000	0	0	0	35145	Interest on Loans - Flat Rock	0	0	0	0	0	0	0	0	0	0	0	0
Indirect Expenses - Overheads																	
325,000	362,000	178,000	230,000	35085	Overheads Distributed	185,000	(20)	204,000	209,100	214,300	219,600	224,000	180,400	184,000	187,600	191,300	195,200
Non-cash Expenses																	
16,700	439,700	13,600	14,000	35145	Depreciation - Flat Rock Tent Park	14,000	0	14,300	14,600	14,900	15,200	15,600	16,000	16,400	16,800	17,200	17,600
150,900	183,800	95,100	97,800	35145	Depreciation - Commercial Buildings	95,000	(3)	96,900	98,900	100,900	103,000	105,100	107,300	109,500	111,700	114,000	116,300
1,925,600	3,357,700	2,115,000	2,961,700		Total Operating Expenses	3,216,300	9	1,577,800	1,619,400	1,661,500	1,704,700	1,743,300	1,683,100	1,721,400	1,760,300	1,800,000	1,840,400
2,675,900	22,300	1,270,100	(390,900)		Operating Result - Surplus / (Deficit)	(213,300)	(45)	1,048,800	967,200	1,043,300	1,003,000	1,027,300	1,141,800	1,165,400	1,176,500	1,197,200	1,218,400
167,600	623,500	108,700	111,800		Add Back Depreciation	109,000	(3)	111,200	113,500	115,800	118,200	120,700	123,300	125,900	128,500	131,200	133,900
0	0	(460,100)	0		Add Back Fair Value Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
(165,000)	(289,900)	(725,700)	319,800		Add Back Landstock Movements	0	(100)	0	0	0	0	0	0	0	0	0	0
2,678,500	355,900	193,000	40,700		Cash Result - Surplus / (Deficit)	(104,300)	(366)	1,160,000	1,080,700	1,159,100	1,121,200	1,148,000	1,265,100	1,291,300	1,305,000	1,328,400	1,352,300
Capital Movements																	
40,000	0	0	0		Less Loan Principal Repayments	0		0	0	0	0	0	0	0	0	0	0
5,834,000	5,175,400	6,528,800	4,563,100		Less Transfer to Reserves	7,942,700		6,299,200	6,409,500	6,502,700	5,764,800	4,507,100	3,540,200	3,080,700	3,808,800	3,846,500	3,884,800
6,978,000	4,436,400	6,732,200	3,237,000		Add Transfer from Reserves	6,787,000		4,449,200	2,943,800	7,578,600	3,243,400	2,409,100	1,725,100	2,239,400	1,953,800	1,968,100	1,982,500
4,459,000	1,615,200	3,340,400	2,286,400		Add Capital Income Applied	5,450,000		4,100,000	4,475,000	4,475,000	2,760,000	1,360,000	960,000	960,000	960,000	960,000	960,000
6,363,000	1,179,800	4,191,700	817,000		Less Capital Expenditure	3,990,000		3,010,000	1,690,000	6,310,000	960,000	10,000	10,000	1,010,000	10,000	10,000	10,000
1,878,500	52,300	(454,900)	184,000		Cash Result after Capital Movements	200,000	9	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000

BALLINA-BYRON GATEWAY AIRPORT

Manager: Neil Weatherson – “Business Manager - Airport”

Background

This program includes all revenues and expenses for the operation of the airport.

Budget Comments

Operating Revenues

Landing Fees Collected from Regional Express Airlines, Jetstar and Virgin.

Rentals From activities such as car rental franchises, hangar rentals, shuttle rents and building rent.

Other Fees Includes airline contributions to security screening and car parking fees and fines.

Operating Expenses

Employee Costs Includes costs for four full time employees (20 days) two vehicles and conference and travel expenses.

Buildings Maintenance and Repair Maintenance of airport buildings and associated infrastructure plus cleaning costs.

Operations Includes lighting, promotion, publications, contract management and overheads. This item includes provision for two airport grounds persons plus relief staff (10 days plus relief).

Interest on Loans Loans applicable to development of the airport.

Capital Movements

Loan Principal Repayments Loan repayments related to development of the airport.

Transfer to Reserves The operating surplus, less principal repayments for the airport is transferred to the airport reserve.

Transfer from Reserves Transfer to cover any capital expenditure planned for the year.

Capital Income Loan income to finance capital expenditure, where required.

Capital Expenditure Refer to Part C of this document.

Cash Result after Capital Movements The activities of the airport are treated as a self-funded entity, with any surplus or deficit transferred to / from the airport reserve.

BALLINA - BYRON GATEWAY AIRPORT																	
ACTUAL				LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2012/13	2013/14	2014/15	2015/16			2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
OPERATING REVENUES																	
Fees and Charges																	
1,996,000	2,113,000	2,177,700	2,231,100	26100	Landing Fees	2,295,000	3	2,408,500	2,472,100	2,536,700	2,603,400	2,669,100	2,697,900	2,726,700	2,756,600	2,788,600	2,788,600
848,000	1,078,000	1,067,000	1,265,100	26100	Security Recouped	1,350,000	7	1,390,500	1,432,300	1,475,300	1,519,600	1,565,200	1,612,200	1,660,600	1,710,500	1,761,900	1,814,800
491,400	522,200	623,500	645,900	26100	Rentals	698,000	8	769,200	841,100	866,600	892,800	920,100	948,200	977,100	1,006,900	1,037,500	1,069,000
363,000	414,900	467,200	568,000	26100	Car Parking	600,000	6	618,000	636,600	655,700	675,400	695,700	716,600	738,100	760,300	783,200	806,700
56,000	65,400	66,700	72,400	26100	Advertising	72,000	(1)	74,200	106,500	109,700	113,000	116,400	119,900	123,500	127,300	131,200	135,200
89,000	72,000	0	0	26100	Interest	0	0	0	0	0	0	0	0	0	0	0	0
Grants and Contributions																	
0	63,500	46,200	83,800	26100	Operating Grants and Contributions	450,000	195	512,400	554,900	568,500	581,200	595,000	609,800	624,700	639,700	659,000	679,000
138,600	259,700	240,100	214,100	26100	LIRS Subsidy	184,400	(14)	157,300	129,100	99,700	69,100	37,300	6,300	0	0	0	0
Other Revenues																	
23,300	29,100	21,300	31,500	26100	Parking Fines	25,000	(21)	25,800	26,600	27,400	28,300	29,200	30,100	31,100	32,100	33,100	34,100
4,005,300	4,617,800	4,709,700	5,111,500		Total Operating Revenues	5,674,400	11	5,955,900	6,199,200	6,339,600	6,482,800	6,628,000	6,741,000	6,881,800	7,033,400	7,194,500	7,327,400
OPERATING EXPENSES																	
Airport																	
519,000	500,300	519,600	514,500	35120	Employee Costs	552,000	7	602,500	675,300	698,200	721,700	736,300	757,600	679,500	802,000	825,200	826,900
307,000	269,300	247,700	270,500	35120	Buildings Cleaning and Maintenance	231,000	(15)	286,700	334,600	343,700	353,300	362,000	371,000	380,200	387,700	395,500	403,500
758,000	901,700	955,600	999,200	35125	Security for Departure Lounge	1,202,000	20	1,238,000	1,275,000	1,313,000	1,352,000	1,393,000	1,435,000	1,478,000	1,522,000	1,568,000	1,615,000
937,000	1,049,000	1,065,000	1,100,800	35125	Operations	1,439,100	31	1,480,300	1,571,400	1,611,800	1,651,800	1,684,700	1,718,500	1,752,800	1,787,800	1,823,600	1,860,000
Indirect Expenses																	
280,000	294,000	302,000	325,000	35120	Overheads Distributed	378,000	16	402,000	412,100	422,400	433,000	441,700	450,500	459,500	468,700	478,100	487,700
Debt Servicing																	
424,000	554,100	502,300	473,000	35150	Interest on Loans	424,800	(10)	403,100	342,500	278,400	209,500	138,700	68,600	36,300	24,100	19,800	16,000
Non-Cash Expenses																	
831,200	760,600	770,700	830,400	35150	Depreciation - Airport	915,000	10	999,000	1,030,000	1,062,000	1,083,200	1,104,900	1,127,000	1,149,500	1,172,500	1,196,000	1,219,900
0	2,075,400	0	0	35120	Loss on Disposal of Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0
4,056,200	6,404,400	4,362,900	4,513,400		Total Operating Expenses	5,141,900	14	5,411,600	5,640,900	5,729,500	5,804,500	5,861,300	5,928,400	5,933,600	6,164,800	6,306,200	6,429,000
(50,900)	(1,786,600)	346,800	598,500		Operating Result - Surplus / (Deficit)	532,500	(11)	544,300	558,300	610,100	678,300	766,700	812,600	946,000	868,600	888,300	898,400
831,200	760,600	770,700	830,400		Add Back Depreciation	915,000	10	999,000	1,030,000	1,062,000	1,083,200	1,104,900	1,127,000	1,149,500	1,172,500	1,196,000	1,219,900
0	2,075,400	0	0		Add Back Loss Infrastructure Disposal	0	0	0	0	0	0	0	0	0	0	0	0
780,300	1,049,400	1,117,500	1,428,900		Cash Result - Surplus / (Deficit)	1,447,500	1	1,543,300	1,588,300	1,672,100	1,761,500	1,871,600	1,939,600	2,095,500	2,041,100	2,084,300	2,118,300
Capital Movements																	
532,000	838,700	845,500	970,600		Less Loan Principal Repayments	1,073,300		1,175,000	1,235,600	1,299,700	1,368,700	1,374,300	969,500	318,400	115,200	119,600	63,900
4,646,300	210,700	272,000	458,300		Less Transfer to Reserves	374,200		368,300	352,700	372,400	392,800	497,300	970,100	1,777,100	1,925,900	1,964,700	2,054,400
541,000	4,996,600	403,800	88,000		Add Transfer from Reserves	78,000		81,000	84,000	87,000	90,000	94,000	998,000	1,622,000	1,647,000	2,673,000	2,780,000
9,644,000	0	725,000	2,791,400		Add Capital Income Applied	5,315,600		0	0	0	0	0	0	0	0	0	0
5,787,000	4,996,600	1,128,800	2,879,400		Less Capital Expenditure	5,393,600		81,000	84,000	87,000	90,000	94,000	998,000	1,622,000	1,647,000	2,673,000	2,780,000
0	0	0	0		Cash Result after Capital Movements	0	0	0	0	0	0	0	0	0	0	0	0
1,204,300	(471,900)	1,519,800	1,901,900		Earnings before Int, Dep (EBITDA)	1,872,300	(2)	1,946,400	1,930,800	1,950,500	1,971,000	2,010,300	2,008,400	2,131,800	2,065,200	2,104,100	2,134,300

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Part C

Capital Expenditure

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INTRODUCTION

Council generates a cash surplus on its day-to-day operations. This surplus is needed to fund the acquisition of new assets, or improvements to, or replacement of, existing Council assets.

This part of the document provides a summary of the capital works Council intends to undertake, acquire, construct or improve.

The information provided is as follows:

Expenditure Summary

The columns under this heading provide the estimated capital expenditure for the years listed.

Funding Source

The details of the funding sources for the capital expenditure are provided for each year. The funding sources are dissected into the following columns:

- Grants / Contributions – Represents any external grants or contributions to assist in funding the works.
- Section 94 – Represents any Section 94 developer contributions applied to the project. For further details on Section 94 contributions refer to Part D of this document.
- Loans – Represents loan funds applied to the project.
- Reserves – Represents Council reserves applied to the project. For further information on reserves refer to Part E of this document.
- General Revenue – This is the unrestricted Council revenue applied to the project. This revenue can be allocated to any project at Council's discretion. It is this revenue figure that impacts directly on the cash result.

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CAPITAL EXPENDITURE - GENERAL FUND																									
Asset Description	Expenditure Year					Funding Sources 2016/17					Funding Sources 2017/18					Funding Sources 2018/19					Funding Sources 2019/20				
	2016/17	2017/18	2018/19	2019/20	2020/21	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue
Strategic and Community Facilities Group																									
Community Facilities																									
Community Centres and Halls	22,000	23,000	24,000	25,000	26,000					22,000					23,000					24,000					25,000
Wardell Hall	1,300								1,300	0					0					0					0
Ballina Indoor Sports Centre	3,000	1,257,000	2,000,000	1,000,000	4,000,000				3,000	0				1,257,000	0				2,000,000	0				1,000,000	0
Swimming Pools																									
Ballina Redevelopment	690,000	6,310,000							690,000	0			6,106,000		204,000					0					0
Alstonville Redevelopment	689,000	6,311,000							689,000	0			6,107,000		204,000					0					0
Northern Rivers Community Gallery																									
Gallery Expansion to 61 Crane St	25,000								25,000	0					0					0					0
Group Total	1,430,300	13,901,000	2,024,000	1,025,000	4,026,000	0	0	0	1,408,300	22,000	0	0	12,213,000	1,257,000	431,000	0	0	0	2,000,000	24,000	0	0	0	1,000,000	25,000
General Manager's Group																									
Administration																									
Records Management		5,000	5,000	5,000	5,000					0					5,000					5,000					5,000
Information Services																									
Computer Equipment	21,000	22,000	23,000	24,000	25,000					21,000					22,000					23,000					24,000
Mapping Project	12,500								2,500	10,000					0					0					0
Telephone System	65,000	65,000								65,000				65,000	0					0					0
Records Projects	5,000	5,000	5,000	5,000	5,000					5,000					5,000					5,000					5,000
Property Development																									
Russellton Industrial Estate	100,000			4,500,000					100,000	0				0	0				0	0				4,500,000	0
Southern Cross Industrial Estate		3,000,000			950,000					0				3,000,000	0				0	0				0	0
Wollongbar Urban Expansion	2,348,000		1,680,000	1,800,000					2,348,000	0				0	0				1,680,000	0				1,800,000	0
North Creek Road Development	1,020,000								1,020,000	0				0	0				0	0					0
13 Cessna Crescent	10,000								10,000	0				0	0				0	0					0
9 North Creek Road	15,000								15,000	0				0	0				0	0					0
7 North Creek Road	35,000								35,000	0				0	0				0	0					0
Property Management																									
Wigmore Arcade - Refurbishment										0					0				0	0					0
Wigmore Arcade - Roofing	343,000								343,000	0					0				0	0					0
89 Tamar Street - Air-conditioning	29,000								29,000	0					0				0	0					0
Shelly Beach Café	80,000								80,000	0					0				0	0					0
Flat Rock Tent Park																									
Flat Rock Improvements	10,000	10,000	10,000	10,000	10,000				10,000	0				10,000	0				10,000	0				10,000	0
Ballina Gateway Airport																									
Terminal Renovation	5,315,600					4,415,600		900,000		0	0			0	0				0	0				0	0
Miscellaneous Infrastructure	78,000	81,000	84,000	87,000	90,000				78,000	0				81,000	0				84,000	0				87,000	0
Sub Total - Airport	5,393,600	81,000	84,000	87,000	90,000	4,415,600	0	900,000	78,000	0	0	0	0	81,000	0	0	0	0	84,000	0	0	0	0	87,000	0
Group Total	9,487,100	3,188,000	1,807,000	6,431,000	1,085,000	4,415,600	0	900,000	4,070,500	101,000	0	0	0	3,156,000	32,000	0	0	0	1,774,000	33,000	0	0	0	6,397,000	34,000
Development and Environmental Health Group																									
Environmental Health																									
Shaws Bay CZMP	172,000	208,000						0	152,000	20,000	0	0		208,000	0	0	0			0	0	0			0
Group Total	172,000	208,000	0	0	0	0	0	0	152,000	20,000	0	0	0	208,000	0	0	0	0	0	0	0	0	0	0	0
Civil Services																									
Engineering Management																									
Surveying Equipment					60,000					0					0					0					0
Depot and Administration Centre																									
Depot 1 - Improvements	148,200	143,000	175,000	182,000	189,000	106,400			11,200	30,600	107,900				35,100	110,100			64,900	112,300					69,700
Admin Centre - Improvements	1,566,600	64,400				450,600			1,068,000	50,000					64,400										

CAPITAL EXPENDITURE - GENERAL FUND (cont'd)

Asset Description	Expenditure Year					Funding Sources 2016/17					Funding Sources 2017/18					Funding Sources 2018/19					Funding Sources 2019/20					
	2016/17	2017/18	2018/19	2019/20	2020/21	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	
Civil Services (continued)																										
Procurement and Building Management																										
Ballina Marine Rescue Centre	1,017,000					1,017,000				0					0					0					0	
Ballina Surf Club - Building B	685,500								685,500	0					0					0					0	
Lennox Surf Club / Lake Ainsworth	950,000								775,000	175,000					0					0					0	
Infrastructure - Prop Dev Dividend			0	0	1,000,000										0				0				0		0	
Infrastructure - Comm Infra Dividend					200,000										0				0				0		0	
Buildings Asset Mgmt Program	0	204,000	238,000	248,000	258,000									204,000						238,000					248,000	
Buildings - Fit for the Future			150,000	280,000	291,000				0	0				0						150,000					280,000	
Buildings AMP- Ferry Shed	34,000									34,000					0					0					0	
Buildings AMP - Head Quarters	15,000									15,000					0					0					0	
Buildings AMP - Hall Swift St	55,000									55,000					0					0					0	
Buildings AMP - ALEC	15,000									15,000					0					0					0	
Buildings AMP - LHCC	79,000									79,000					0					0					0	
Buildings - VIC Facilities	20,000								20,000	0					0					0					0	
Buildings - LRM Dividend	0	0	0	0	250,000					0					0					0				0	0	
Public Amenities																										
Public Amenities - Improvements	151,000	104,000	108,000	112,000	116,000				51,000	100,000					104,000					108,000						112,000
Stormwater																										
Urban Lanes	21,000	22,000	23,000	24,000	25,000					21,000					22,000					23,000						24,000
Stormwater Upgrades	408,800	434,000	451,000	469,000	488,000				166,800	242,000					434,000					451,000						469,000
Roads and Bridges																										
Roads - Reconstruction Program	8,570,800	3,238,100	2,307,000	2,346,000	2,549,000	4,886,700	33,500		1,514,500	2,134,100	1,201,000			2,037,100	174,000				2,133,000	174,000					2,172,000	
Roads - Airport Boulevard		7,000,000								0	3,000,000		4,000,000	0	0				0	0					0	
Roads - Roads to Recovery	2,495,000	935,000	734,000	634,000	646,700	2,495,000				0	935,000			0	734,000				0	634,000					0	
Roads - LRM Dividend	0	0	0	0	500,000				0	0				0	0				0	0				0	0	
Roads / Stormwater - Fit for Future	0	395,000	713,000	1,163,000	1,210,000				0	0				395,000					713,000						1,163,000	
Urban Roads - Bitumen Reseals	312,000	324,000	337,000	350,000	364,000					312,000				324,000					337,000						350,000	
Rural Roads - Bitumen Reseals	302,000	314,000	327,000	340,000	354,000					302,000				314,000					327,000						340,000	
Urban Roads - Heavy Patching	329,000	342,000	356,000	370,000	385,000					329,000				342,000					356,000						370,000	
Rural Roads - Heavy Patching	168,000	175,000	182,000	189,000	197,000					168,000				175,000					182,000						189,000	
Bypass Funds - Alstonville	20,000	0	0	0	0				20,000	0				0	0				0	0				0	0	
Bypass Funds - Ballina	60,000	200,000	0	0	0				60,000	0			200,000	0	0				0	0				0	0	
River St Upgrade - Moon to Grant			2,500,000							0				0	0			2,500,000		0					0	
S 94 - Hutley Drive	70,000		16,722,000				49,000		21,000	0				0	0	16,722,000				0					0	
S 94 - River St - Four Lanes					15,614,000					0				0	0					0					0	
S 94 - River St - Four Lanes Bridge					6,195,000					0				0	0					0					0	
S 94 - River St - Four Lanes Land					155,000					0				0	0					0					0	
S 94 - Heavy Vehicles	196,000	201,000	209,000	217,000	226,000		196,000			0	201,000				0	209,000				0	217,000				0	
Bridges	277,000	104,000	108,000	112,000	116,000				177,000	100,000					104,000					108,000						112,000
Sub Total - Roads and Bridges	12,799,800	13,228,100	24,495,000	5,721,000	28,511,700	7,383,700	278,500	0	1,792,500	3,345,100	5,136,000	201,000	0	4,200,000	3,691,100	908,000	16,931,000	2,500,000	0	4,156,000	808,000	217,000	0	0	4,696,000	
Ancillary Transport Services																										
Footpaths / Shared Paths Program	437,700	366,000	459,000	477,000	496,000	0	50,000		97,700	290,000				366,000					459,000						477,000	
Coastal Shared Path - Stage 3	2,800								2,800	0				0					0						0	
Coastal Shared Path - Stage 4	833,100	850,000	850,000			0			833,100	0	425,000		425,000	0	425,000				425,000	0					0	
Street Lighting	53,800	49,000	51,000	53,000	55,000				6,800	47,000				49,000					51,000						53,000	
78 Tamar Street Car Park - Toilets	42,000						42,000			0				0					0						0	
Missingham Park - Car Park	150,000								150,000	0				0					0						0	
Wollongbar Preschool - Car Park	44,000								44,000	0				0					0						0	
Wardell - Boardwalk	510,500								510,500	0				0					0						0	
Commercial Road A'ville - Car Park	30,000								30,000	0				0					0						0	
Water Transport and Wharves																										
Captain Cook Park - Pontoon	281,300					250,000			31,300	0				0					0						0	
East Wardell - Pontoon	92,400					50,000			42,400	0				0					0						0	
Emigrant Creek - Access study	40,000					40,000				0				0					0						0	
Faulks Reserve - Pontoon	163,600					100,000			63,600	0				0					0						0	
Fishery Creek - Pontoon	87,400					50,000			37,400	0				0					0						0	
Keith Hall Lane - Ramp Design	34,400					30,000			4,400	0				0					0						0	
Keith Hall Lane - Ramp Construct	300,000					225,000			54,400	20,600				0					0						0	
North Creek Road, Lennox - Ramp	135,500					75,000			10,500	50,000				0												

CAPITAL EXPENDITURE - GENERAL FUND (cont'd)

Asset Description	Expenditure Year					Funding Sources					Funding Sources					Funding Sources					Funding Sources				
						2016/17					2017/18					2018/19					2019/20				
	2016/17	2017/18	2018/19	2019/20	2020/21	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue
<i>Civil Services (continued)</i>										0															
Open Spaces - Parks / Reserves										24,000					25,000					26,000					27,000
Crown Reserve Works Program	24,000	25,000	26,000	27,000	28,000																				
Open Spaces - Fit for the Future			270,000	480,000	499,000				0	0					0					270,000					480,000
Park Improvements Program	205,700	168,000	175,000	182,000	189,000				43,700	162,000					168,000					175,000					182,000
Park Improvements LRM Dividend	0	0	0	0	250,000				0	0				0	0				0	0				0	0
Captain Cook Master Plan	150,000			750,000	900,000	60,000			90,000	0				0	0				0	0				750,000	0
Pop Denison Master Plan	350,000								350,000	0					0					0					0
Ballina Town Entry Statement			800,000						0	0					0				800,000	0					0
Wollongbar Skate Park	500,000								500,000	0					0					0					0
Open Spaces - Sports Fields										107,000					148,000					175,000					182,000
Sports Fields Improvements	107,000	148,000	175,000	182,000	189,000																				
Ballina Tennis Club		20,000								0					20,000					0					0
Megan Crescent Fields	45,000								45,000	0					0					0					0
Wollongbar Fields	3,215,800								3,215,800	0					0					0					0
Skennars Head Fields - Expansion		1,300,000								0				1,300,000	0					0					0
Kingsford Smith - Netball Lights	100,000								25,000	75,000					0					0					0
Fleet and Plant	2,070,000	1,094,000	1,270,000	744,000	1,649,000				2,070,000	0				1,094,000	0				1,270,000	0				744,000	0
Quarry																									
Mountain Bike Club Access Road	83,000								83,000	0					0					0					
Waste Management																									
Landfill - Improvements	105,000	109,000	113,000	118,000	123,000				105,000	0				109,000	0				113,000	0				118,000	0
Landfill - Stockpile Processing	56,000								56,000	0				0	0				0	0					0
Landfill - Organics Processing Plant	14,000								14,000	0				0	0				0	0					0
Landfill - External Road	47,000								47,000	0				0	0				0	0					0
Landfill - Recycled Loadout	315,000								315,000	0				0	0				0	0					0
Domestic Waste - Trucks		1,500,000			1,600,000				0	0				1,500,000	0				0	0				0	0
Group Total	28,753,900	20,028,500	29,829,000	10,049,000	37,366,700	9,837,700	370,500	0	13,448,400	5,097,300	5,793,900	201,000	0	8,628,000	5,405,600	1,443,100	16,931,000	2,500,000	2,608,000	6,346,900	920,300	217,000	0	1,612,000	7,299,700
Total - All Groups	39,843,300	37,325,500	33,660,000	17,505,000	42,477,700	14,253,300	370,500	900,000	19,079,200	5,240,300	5,793,900	201,000	12,213,000	13,249,000	5,868,600	1,443,100	16,931,000	2,500,000	6,382,000	6,403,900	920,300	217,000	0	9,009,000	7,358,700

WATER - CAPITAL EXPENDITURE																											
Expenditure Description	Expenditure Year											Funding Sources 2016/17				Funding Sources 2017/18				Funding Source 2018/19				Funding Source 2019/20			
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Main Renewals																											
Main Renewal - Smith Drive Design																			0				0				0
Main Renewal - Smith Drive															0				0				0				0
Main Renewal - Recurrent	370,000	634,000	708,000	784,000	837,000	956,000	1,053,000	1,154,000	1,260,000	1,310,000	1,362,000				370,000				634,000				708,000				784,000
Main Renewal - Shelly Beach Rd	30,000														30,000				0				0				0
Underbore - Ross Lane	40,000												24,000		16,000				0				0				0
Water Reservoirs																											
Recycled Water Program													0		0		0		0		0		0		0		0
Reservoirs - Ross Lane (New)	500,000						3,211,000					500,000			0		0		0		0		0		0		0
Reservoirs - Pacific Pines						1,077,000									0				0		0		0		0		0
Reservoirs - Access Upgrades	500,000														500,000				0				0		0		0
Reservoirs - East Ballina	19,000														19,000				0		0		0		0		0
Miscellaneous																											
Telemetry	6,000	7,000	9,000	10,000	12,000	13,000	15,000	16,000	18,000	19,000	20,000				6,000				7,000				9,000				10,000
Ethernet Telemetry Upgrade	100,000	50,000													100,000				50,000				0				0
Pressure Mgmt Zones (PMZs)																											
Lumley's Lane PMZ													0		0		0		0		0		0		0		0
Basalt Court Reservoir DMA	134,000											134,000			0		0		0		0		0		0		0
Second Stage Installations	100,000	500,000													100,000		500,000		0				0				0
Water Pump and Bore Stations																											
Pump Stns - Ballina Hts Booster													0		0		0		0		0		0		0		0
Pump Stns - Basalt Court Booster	210,000											210,000			0		0		0		0		0		0		0
Pump Stns - East Ballina Booster	192,000											192,000			0		0		0		0		0		0		0
Pump Stns - Russellton Booster				446,000											0		0		0		0		0	446,000			0
Pump Stns - Wollongbar Booster		662,000													0		662,000		0		0		0		0		0
Trunk Mains																											
East Ballina Boosted PZ Aug	800,000											800,000			0		0		0		0		0		0		0
Wardell Mains					282,000								0		0		0		0		0		0		0		0
North Ballina Reticulation Mains						712,000							0		0		0		0		0		0		0		0
North Ballina Distribution Mains				2,078,000		2,343,000							0		0		0		0		0		0	1,039,000			1,039,000
Pine Ave Distribution Mains			2,614,000										0		0		0		0		2,614,000		0		0		0
Ballina Island Distribution Mains								1,175,000					0		0		0		0		0		0		0		0
Lennox Head Mains								1,274,000					0		0		0		0		0		0		0		0
CURA B Distribution Main					330,000								0		0		0		0		0		0		0		0
Russellton Reticulation Mains		160,000											0		0		80,000		80,000		0		0		0		0
West Ballina Bypass Distn Main									2,428,000				0		0		0		0		0		0		0		0
Lennox Palms Dist and Reticulation			345,000			388,000							0		0		0		0		345,000		0		0		0
Pacific Pine Distribution Main													0		0		0		0		0		0		0		0
Connections for Green Field Sites		80,000													0		80,000		0				0				0
PRV at Awater wheels		150,000													0				150,000				0				0
Water Treatment Plant																											
Marom Creek WTP - Chem Storage		100,000													0				100,000				0				0
Marom Creek WTP - SCADA		250,000													0				250,000				0				0
Marom Creek WTP - Process		318,000													0				318,000				0				0
Marom Creek WTP Road Repair	150,000														150,000				0				0				0
Marom Creek WTP - Renewals	23,000	24,000	26,000	28,000	30,000	32,000	34,000	37,000	39,000	41,000	43,000				23,000				24,000				26,000				28,000
Plant and Equipment																											
Vehicle and Plant Replacement	140,000				130,000	106,400		105,000		200,000					140,000				0				0				0
Vaccum Excavation Equipment		200,000													0				200,000				0				0
Water Capital - Service Connection																											
Water Meter - New <20mm	206,000	212,000	219,000	225,000	232,000	239,000	246,000	253,000	261,000	271,000	282,000				206,000				212,000				219,000				225,000
Water Meter - New > 20mm				0	0	0	0	0	0	0	0				0				0				0				0
Water Meter - Replacement	54,000	57,000	61,000	65,000	70,000	74,000	79,000	84,000	88,000	93,000	97,000				54,000				57,000				61,000				65,000
Total Capital Expenditure	3,574,000	3,404,000	3,980,000	3,636,000	2,261,000	5,942,400	4,638,000	4,098,000	4,095,000	1,934,000	1,804,000	0	1,860,000	0	1,714,000	0	1,322,000	0	2,082,000	0	2,959,000	0	1,021,000	0	1,485,000	0	2,151,000

WASTEWATER - CAPITAL EXPENDITURE																											
Asset Description	Expenditure Year											Funding Sources 2016/17				Funding Sources 2017/18				Funding Source 2018/19				Funding Source 2019/20			
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Pumping Stations																											
Emergency Storage Program	280,000														280,000				0				0				0
SP2001 - Wet Well Protection - Swift Street	50,000	150,000	200,000	200,000											50,000				150,000				200,000				200,000
SP3001 - Pump Stn - Byron Street, Lennox	1,931,000												300,000		1,631,000				0				0				0
SP3110 - Pump Stn - Montwood Drive				1,194,000											0				0				0		1,194,000		0
SP4004 - Pump Stn - Granada Place		318,000													0				318,000				0				0
SP3101 - Skennars Head / Tara Downs	204,000														204,000				0				0				0
North Ballina - New Pumping Station			106,000	1,364,000											0				0				106,000		1,364,000		0
SP5006 - Richmond St Storage and Gravity					182,000										0				0				0				0
SP2402 - Lindsay Avenue					108,000										0				0				0				0
SP2401 - Power Drive Pumps (and storage)					62,300										0				0				0				0
Pumping Stations - Capacity Upgrade Program	265,000	166,000	259,000	268,000											265,000				166,000				259,000				268,000
Pumping Stations - Renewal Program				338,000	348,000	358,000	368,000	380,000	391,000	400,000	410,000				0				0				0				338,000
Sullage Dump Point - Bicentennial gardens		20,000													0				20,000				0				0
Treatment Facilities - Minor Capital																											
Wastewater Treatment Plant Ballina	21,000	21,000	22,000	23,000	23,000	24,000	25,000	25,000	26,000	27,000	28,000				21,000				21,000				22,000				23,000
Wastewater Treatment Plant Lennox	21,000	21,000	22,000	23,000	23,000	24,000	25,000	25,000	26,000	27,000	28,000				21,000				21,000				22,000				23,000
Wastewater Treatment Plant Alstonville	25,000	11,000	11,000	11,000	12,000	12,000	12,000	13,000	13,000	14,000	15,000				25,000				11,000				11,000				11,000
Wastewater Treatment Plant Wardell	10,000	11,000	11,000	11,000	12,000	12,000	12,000	13,000	13,000	14,000	15,000				10,000				11,000				11,000				11,000
Kubota Membrane Turbine Replacement	145,000														145,000				0				0				0
Replace Fencing Treatment Plants															0				0				0				0
Ballina Treatment Plant Upgrade																											
Ballina Upgrade - Project Mgmt	21,000														21,000				0				0				0
Ballina - Other	31,000														31,000				0				0				0
Ballina - Post Completion Works	181,000														181,000				0				0				0
Ballina - Solar															0				0				0				0
Desalination Plant	545,000														545,000				0				0				0
Ballina - Control Valve															0				0				0				0
Ballina - DAF Dismantling	5,000														5,000				0				0				0
Ballina - Septic Receptal		50,000													0				50,000				0				0
Ballina - Gantry crane			500,000												0				0		500,000		0				0
Ballina - Programmed membrane			500,000	500,000	500,000	500,000									0				0		500,000		0				500,000
Ballina - Manifold Blower Upgrade	60,000														60,000				0				0				0
Lennox Head Treatment Plant Upgrade																											
Lennox - Post Completion Works	62,000														62,000				0				0				0
Lennox - Epoxy Coast Replacement	44,000														44,000				0				0				0
Lennox - EAT Decanters	100,000														100,000				0				0				0
Alstonville Treatment Plant Upgrade																											
Alstonville - Biosolids Management			200,000												0				0				200,000				0
Alstonville - Maturation Pond	115,000														115,000				0				0				0
Alstonville - SCADA Upgrade	103,000	219,000													103,000				219,000				0				0
Alstonville - Diffused Aeration Upgrade			200,000												0				0				200,000				0
Wardell Treatment Plant Upgrade																											
Wardell - SCADA Upgrade	191,000	109,000													191,000				109,000				0				0
Trunk Mains																											
Rising Main Rehabilitation - Swift Street			60,000												0				0				60,000				0
SP3001 - Byron Street, Lennox Head						546,000									0				0				0				0
SP4006 - Gravity Sewer A'ville					342,000										0				0				0				0
WWTP40 - Gravity Main A'ville	62,000	1,137,000											62,000		0		1,137,000		0				0				0
GM4104 - Gravity Main Wollongbar		1,847,000											1,747,000		-1,747,000				1,847,000				0				0
GM4104 - Transfer Mains A'ville / W'bar	155,000		1,498,000										155,000		0				0		749,000		749,000				0
GMVUEA - Gravity Mains				80,000									0		0				0				0		80,000		0
Hutley Drive - Parallel Mains				505,000									0		0				0				0		505,000		0
SP3111 - The Grove Rising Main													0		0				0				0				0
GM2101 - Gravity Main West Ballina				205,000											0				0				0		205,000		0
GM2104 - Gravity Main West Ballina				438,000											0				0				0		438,000		0
SP2401 - Power Drive Rising Main Ext				146,000											0				0				0		146,000		0
RM-PS6 - CURA B Transfer Rising Main					4,011,000										0				0				0				0
Ocean Breeze Repair and Lining															0				0				0				0
RW Distribution Storage and Completion															0				0				0				0
Contingency - Wollongbar															0				0				0				0
Dual Reticulation Ballina Heights Drive															0				0				0				0
Wastewater - Capital Expenditure Carried Forward																											

WASTEWATER - CAPITAL EXPENDITURE (cont'd)

Asset Description	Expenditure Year											Funding Sources 2016/17				Funding Sources 2017/18				Funding Source 2018/19				Funding Source 2019/20			
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Wastewater Mains - Renewals																											
Main Renewals	190,000	200,000	461,000	475,000	489,000	504,000	519,000	535,000	551,000	565,000	580,000				190,000				200,000				461,000				475,000
Recycled Water Valve Replace Angels Beach Dr	10,000														10,000				0				0				0
Low Pressure Sewer System Coopers Close	10,000														10,000				0				0				0
Service Connections																											
New Wastewater Connection (Gravity)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000				1,000				1,000				1,000				1,000
New Wastewater Connection (E-one)	52,000	53,000	55,000	56,000	58,000	60,000	61,000	63,000	65,000	67,000	69,000				52,000				53,000				55,000				56,000
Plant and Equipment																											
Plant Replacement		120,000		134,400	30,000	93,000		14,000		91,000					0				120,000				0				134,400
Plant Replacement - CCTV	377,000														377,000				0				0				0
Vacuum Excavation Truck		50,000													0				50,000				0				0
Other Miscellaneous Works																											
Telemetry	30,000	16,000	16,000	17,000	17,000	18,000	18,000	19,000	20,000	21,000	22,000				30,000				16,000				16,000				17,000
Reloc W&WW Network Servers Pine Avenue	30,000														30,000				0				0				0
Ethernet Telemetry Upgrade		50,000	100,000												0				50,000				100,000				0
Other Miscellaneous Works															0				0				0				0
Reuse Program																											
Recycled Water - Design and Management							3,112,000								0				0				0				0
Ross Lane - Dual Reticulation Reservoir															0				0				0				0
Ballina Heights - Boosted Pumping Station															0				0				0				0
Lennox Palms Estate - Reticulation Mains		197,000													0				197,000				0				0
Montwood Drive - Distribution Mains	575,000														575,000				0				0				0
Henderson Farm - Distribution Mains				280,000											0				0				0				280,000
Meadows Estate - Distribution Main			270,000												0				0				270,000				0
Greenfield Grove - Distribution Mains					156,000	162,000									0				0				0				0
Lennox Head - Distribution Mains							362,000								0				0				0				0
Fig Tree Hill - Distribution Mains							472,000								0				0				0				0
CURA B - Distribution Mains						2,336,000									0				0				0				0
Lennox to Angels Drive - Main			200,000												0				0				0				0
Recycled Water - Hydrant Standpipes		40,000													0				40,000				0				0
Recycled Water - Hydrant Installations	30,000	30,000	30,000												30,000				30,000				30,000				0
Reservoir Access and Integrity Upgrades	65,000														65,000				0				0				0
Kings Court - Reservoir	179,000														179,000				0				0				0
Recycled Water - Communications	60,000														60,000				0				0				0
Recycled Water - Connection Audits															0				0				0				0
Recycled Water - Alstonville	10,000	10,000	10,000	10,000											10,000				10,000				10,000				10,000
Total Capital Expenditure	8,246,000	4,847,000	4,732,000	6,279,400	6,374,300	4,650,000	4,988,000	1,088,000	1,106,000	1,227,000	1,168,000	0	2,264,000	0	3,982,000	0	1,137,000	0	3,710,000	0	1,749,000	0	2,983,000	0	3,932,000	0	2,347,400

Part D

Section 94 Contributions and Other Capital Income

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INTRODUCTION

This section of the document provides more detailed information on the Section 94 Plans Council has in place, along with estimated capital income for the year. This information is for the General Fund only.

In addition to Section 94 Contributions, capital income can also include capital grants and contributions from other levels of government and from private entities or individuals, land sales and loan funds.

The next two pages of Part D detail the Section 94 contributions collected and interest raised on the contributions held, along with the Section 94 contributions to be applied during the year to specific works and services.

The final four pages of Part D then provide details on capital grants and contributions, estimated land sales and loan funds to be applied.

SECTION 94 CONTRIBUTIONS

In accordance with Section 94 of the Environmental Planning and Assessment Act, Council is able to levy developers for charges that can be applied to the development of additional infrastructure. The levies collected in accordance with adopted Section 94 Plans that outline the methodology the levies are based on and the works to which the contributions collected can be applied.

Ballina Shire Council has Section 94 Plans in place for the following activities;

- Open Spaces
- Community Facilities
- Wollongbar Urban Expansion Area (WUEA)
- Car Parking
- Heavy Vehicles
- Roads (Future and Existing) - levied on development applications lodged prior to 8 March 2010
- Roads (New) - Levied on developments lodged on and after 8 March 2010

Council's Development and Environmental Health Group oversees the collection of all the Section 94 levies. Council's Strategic and Community Facilities Group oversees the development of the Section 94 Plans.

The first table provides an estimate of the balance of funds held for each Section 94 Plan and the second table the estimated contributions collected each year, along with the interest raised. The income figures are sourced from a combination of previous year's results and current collection rates.

The third table, on the following page, outlines the contributions that are being applied to specific projects.

Any net surplus or deficit between funds collected is either transferred to the Section 94 reserves (surplus) or transferred from the Section 94 Reserves (deficit).

SECTION 94 CONTRIBUTIONS - PLAN BALANCES															
ACTUAL			BUDGET ITEMS	ESTIMATED											
2013/14		2014/15		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
209,700		552,200	Open Space	548,700	328,700	457,200	596,700	747,200	909,200	1,081,700	1,265,200	1,459,700	1,665,700	1,883,200	2,113,700
290,700		518,300	Community Facilities	616,200	849,200	998,200	1,365,700	1,756,200	2,170,700	2,607,700	3,067,200	3,550,200	4,057,200	4,589,700	5,148,200
194,300		328,200	Wollongbar Urban Expansion Area	228,600	155,600	99,100	42,100	40,100	94,100	150,100	208,600	269,100	332,100	397,600	465,600
332,500		374,600	Car Parking	228,100	282,600	382,100	485,600	593,600	706,100	823,100	944,600	1,071,100	1,202,100	1,338,100	1,479,100
680,600		614,100	Heavy Vehicle	710,700	723,200	739,700	756,200	773,200	790,700	808,700	826,700	845,200	864,200	883,700	903,700
2,675,100		2,272,700	Road Plan (All Plans)	2,859,300	4,770,300	10,803,800	1,398,800	6,681,300	4,589,800	3,151,300	5,064,300	7,057,300	9,133,300	11,293,800	13,541,800
4,382,900		4,660,100	Total Section 94 Funds Held	5,191,600	7,109,600	13,480,100	4,645,100	10,591,600	9,260,600	8,622,600	11,376,600	14,252,600	17,254,600	20,386,100	23,652,100

SECTION 94 CONTRIBUTIONS COLLECTED															
ACTUAL			BUDGET ITEMS	ESTIMATED											
2013/14	ACCOUNT	2014/15		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
517,800	22031.2603.	601,600	Open Space	257,600	316,000	321,000	329,000	337,000	345,000	352,000	359,000	366,000	373,000	380,000	388,000
648,100	22031.2604.	793,600	Community Facilities	686,600	571,000	580,000	595,000	610,000	625,000	638,000	651,000	664,000	677,000	691,000	705,000
265,900	22031.2605.	249,500	Wollongbar Urban Expansion Area (WUEA)	300	31,000	50,000	51,000	52,000	53,000	54,000	55,000	56,000	57,000	58,000	59,000
0	22031.2609.	43,800	Car Parking	63,700	92,000	93,000	95,000	97,000	99,000	101,000	103,000	105,000	107,000	109,000	111,000
244,200	22031.2606.	318,500	Heavy Vehicle	379,300	326,000	331,000	339,000	347,000	356,000	363,000	370,000	377,000	385,000	393,000	401,000
523,700	22031.2617.	863,000	Road Plan - New (Including Former Plan)	768,300	1,898,000	5,926,000	7,074,000	5,251,000	11,382,000	11,610,000	1,842,000	1,879,000	1,917,000	1,955,000	1,994,000
69,100	22031.2607.	54,000	Road Plan - Former Plan	70,300	0	0	0	0	0	0	0	0	0	0	0
2,268,800		2,924,000	Total Section 94 Funds Collected	2,226,100	3,234,000	7,301,000	8,483,000	6,694,000	12,860,000	13,118,000	3,380,000	3,447,000	3,516,000	3,586,000	3,658,000

SECTION 94 CONTRIBUTIONS APPLIED															
ACTUAL			BUDGET ITEMS	ESTIMATED											
2013/14	ACCOUNT	2014/15		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
7,700	4054.5508 0960		Open Spaces Plan	11,300											
33,500	4062.6292 0960		Various Works		350,000										
			Pop Denison Master Plan												
			Saunders Oval Expansion												
			Shaws Bay Coastal Zone Management Plan						0	0	0	0	0	0	0
			Bolwarra Court Playground	41,500											
41,200		0	Sub Total Open Spaces	52,800	350,000	0	0	0	0	0	0	0	0	0	0
6,500		900	Community Facilities Plan	185,700											
			Miscellaneous - Old Plan												
			Footpath Carlisle St Wardell		50,000										
			Wardell Town Centre												
6,500		900	Sub Total Community Facilities	185,700	50,000	0	0	0	0	0	0	0	0	0	0
			Car Parking												
12,300	4086.4433 0960		74 and 78 Tamar Street												
842,100	4093.4424 0960	14,200	74 and 78 Tamar Street - Car Parks	221,400	42,000										
854,400		14,200	Sub Total Car Parking	221,400	42,000	0	0	0	0	0	0	0	0	0	0
			Wollongbar Urban Expansion Area												
121,500	4043.3353 0960	127,700	Wollongbar Link Road	110,000	110,000	110,000	110,000	55,000		0	0	0	0	0	0
121,500		127,700	Sub Total WUEA	110,000	110,000	110,000	110,000	55,000	0	0	0	0	0	0	0
192,000	4043.3340 0960	192,000	Heavy Vehicles - Bridges												
			Heavy Vehicles - Teven Bridge Loan	195,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	0	
56,700	4043.3344 0960	213,500	Heavy Vehicles - Rural Roads	110,600	196,000	201,000	209,000	217,000	226,000	233,000	240,000	247,000	255,000	393,000	401,000
248,700		405,500	Heavy Patching												
			Sub Total Heavy Vehicles	305,600	326,000	331,000	339,000	347,000	356,000	363,000	370,000	377,000	385,000	393,000	401,000
1,139,200	4043.3355 0960	369,100	Roads Plan												
30,700	4043.3346 0960	730,700	Ballina Heights Drive	106,200											
		130,100	River St / Moon St Roundabout	10,000											
13,000	4043.3341 0960		Tamar Street / Cherry Street Roundabout												
			Hutley Drive		49,000		16,722,000								
			Hutley Drive - North Creek Road	16,300	33,500										
			River St - Four Lanes						10,436,000						
			River St - Bridge						3,072,000						
			River St - Land						114,000						
			Tamarind Dr - Four Lanes							8,434,000					
			Tamarind Dr - Bridge							4,718,000					
1,182,900		1,229,900	Sub Total Roads Plan	132,500	82,500	0	16,722,000	0	13,624,000	13,152,000	0	0	0	0	0
369,300	4086.8692 960	202,700	Section 94 Recouped to Community Infrastructure Reserve	72,500	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
475,900	4086.8692 960	527,100	Open Spaces	401,000	250,000	450,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
	4086.8692 960		Community Facilities												
	4086.8692 960		Lennox Car Parking												
	4086.8692 960		Roads (Community Infrastructure)												
845,200		729,800	Sub Total Recouped	473,500	450,000	650,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
101,300		72,600	Open Spaces (WUEA)	155,300											
40,500		0	Community Facilities (WUEA)	24,600											
60,000		60,000	Community Facilities (Ballina Heights)		60,000										
193,100		127,300	Roads (WUEA)	127,400											
394,900		259,900	Sub Total Recouped (Land Schemes)	307,300	60,000	0	0	0	0	0	0	0	0	0	0
		54,000	Roads (Transferred to Internal Reserve)												
0	0	54,000	Sub Total Recouped for Roads Pre-Plan	0	0	0	0	0	0	0	0	0	0	0	0
3,695,300		2,821,900	Total Section 94 Funds Applied	1,788,800	1,470,500	1,091,000	17,621,000	852,000	14,430,000	13,965,000	820,000	827,000	835,000	843,000	851,000

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS

The table opposite provides details on estimated capital grants and contributions. Brief details on the information provided for 2016/17 is as follows.

Airport

Represents State Government grants for major projects at the airport.

Depot

The contribution to the Depot upgrade represents contributions from the water / wastewater and waste areas to on-going depot improvements. These contributions recognise the fact that water / wastewater and waste all utilise the services provided at the depot.

Roads and Ancillary Facilities

Various funding for road and transport related projects.

Other Water Transport

Funding approved from the NSW Boating Now Program.

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS														
ACTUAL		LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED										
2014/15	2015/16			2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	20,000	22274.6524.0160	Community Centres											
			State - Lennox Auditorium Capital Income											
180,000		20021.8519.148	State or Federal - Indoor Sports Centre											
			State - Lennox Community Centre											
			Property											
600,000		26085.8855.0229	Private - Reimbursement											
			Airport											
	2,207,000	24000.4165.0160	State - Apron and Terminal	4,415,600										
84,400		24007.4160.0160	State RTIF Airport Taxiway											
			Environmental Health											
		23420.4462.0160	Shaws Bay CZMP - OEH											
			Depot and Administration Centre											
103,800	330,000	24001.2272.0270	Depot / Administration Centre	106,400	107,900	110,100	112,300	114,700	116,700	118,700	120,700	122,700	124,700	126,900
		24001.2295.0270	Admin Centre - Roofing / Air Conditioning	450,600										
			Procurement and Building Management											
350,000		22030.8862.0160	State - Marine Rescue Tower (PRMF)											
	200,000	24013.8708.0160	Federal - Marine Rescue Tower											
	247,700	24013.8876.0160	RMS - Marine Rescue Tower											
		24013.8910.0160	State - Marine Rescue Tower (P/Ship)	167,000										
136,400		24013.2600.0160	Federal - National Stronger Regions	850,000										
			State - Lake Ainsworth (PRMF)											
			Urban Roads											
	200,000	22112.5085.0179	RMS - River Street											
652,000	1,194,600	22112.3829.0180	RTR - Various Urban and Rural Projects											
	202,300	24002.4463.0179	RMS - Regional Road Program	174,500	173,000	174,000	174,000							
46,500		22112.5192.0179	RMS - Gateway Treatments											
320,000		22112.5206.0180	Private - Ballina Heights Drive											
30,000			Essential Energy - Ballina Heights Drive											
		24002.5557.0179	RMS - Coast Road / Skennars Hd Rd R'about	1,997,100										
	1,004,000	22112.8872.0179	RMS - Angels Drive / Links Ave Roundabout	1,000,000										
			Federal - Airport Boulevard		3,000,000									
	6,100	22112.8914.0180	NCHP - Ross Street Mobilisation											

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS (cont'd)														
ACTUAL		LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED										
2014/15	2015/16			2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			Rural Roads											
	200,000	22112.3829.0180	RTR - River St Ballina											
	160,000	22112.3829.0180	RTR - Wardell Rd											
	152,000	22112.3829.0180	RTR - Fox St											
	984,600	22112.3311.0179	RMS - Teven Road											
192,800		22112.3313.0179	RMS - Coast Rd Tobin Cl											
	75,000	22112.8863.0179	RMS - Maguires Bridge											
221,700		22112.3329.0179	RMS - Rifle Range Road											
77,000	71,100	22112.5066.179	RMS - 3x3 Rifle Range Rd											
	200,000	21112.6398.0180	State - Disaster - Local and Rural Roads											
	269,000	24002.4477.0179	RMS Angels Beach Drive 16/17											
		24002.5558.0179	RMS - Ross Lane Straightening	787,100										
		24002.5569.0179	Federal - Ross Lane / Coast Road Roundabout	930,000	1,028,000									
			Ancillary											
802,000		22155.4434.0179	RMS - Coastal Shared Path - Stages 1 and 2		425,000	425,000								
	19,900	22155.4464.0179	RMS - Shared Path East - Preconstruction											
270,500	296,000	22155.4073.0179	RMS - Coastal Shared Path - Stage 3											
12,100			RMS - Speed Zones											
281,800		22155.4266.0160	State - Shared Path (PRMF)											
10,000		22155.4038.0179	Private - Newrybar Car Park											
22,700	46,300	22155.4361.0160	State - Shared Path Cultural Signage											
	6,600	22155.4028.0160	RMS - Grant River Streets Refuge											
	49,500	22155.4029.0160	RMS - Ballina St - Coast Rd to Allens Parade											
	5,500	22155.4030.0160	RMS - Fox St from Kerr to Hickey											
	12,600	22155.4031.0160	RMS - Martin St Winton to Crane											
	13,800	22155.4032.0160	RMS - Kerr St from Bentinck to Fox											
212,800		22155.4039.0179	State - Swift St Bus Interchange											
7,900		22155.4052.0182	State - BBP - Wardell Town Centre											
			Other Water Transport											
43,500		22210.4058.0160	State - BBP - Emigrant Creek Pontoon											
		24004.8865.0160	State - RBP - Keith Hall Boat Ramp	225,000										
		24004.4011.0160	State - RBP - Keith Hall Boat Ramp Design	30,000										
154,500		22210.4055.0160	State - BBP - Fishery Creek Car Park											
		24004.4435.0160	State - RBP - East Wardell, Pontoon	50,000										
		24004.4436.0160	State - RBP - Captain Cook Park - Pontoon	250,000										
		24004.4437.0160	State - RBP - Fishery Creek - Pontoon	50,000										
		24004.4438.0160	State - RBP - Faulks Reserve - Pontoon	100,000										
		24004.4040.0160	State - RBP - Emigrant Creek - Access	40,000										
		24004.4492.0160	State - RBP - Nth Ck Road, Lennox - Ramp	75,000										
		22210.4034.0160	State - RBP - Brunswick St, Ballina - Ramp		125,000									
			Open Spaces											
		24005.5717.0169	Ballina RSL - Captain Cook Park Master Plan	60,000										
			Sports Fields											
25,000		22258.6254.162	State - Netball Courts											
			Rural Fire Service											
(500)		21062.1820.0158	State - Newrybar Fire Shed											
4,752,500	8,258,000		Total Capital Grants and Contributions	11,758,360	4,858,900	709,100	286,300	114,700	116,700	118,700	120,700	122,700	124,700	126,900

ASSET SALES AND LOAN INCOME

Asset Sales

Council is involved in residential and industrial land development. The major industrial land holdings are at the Southern Cross Industrial Estate Ballina and the Russellton Industrial Estate, Wollongbar. Other major land holdings are at Wollongbar and Lennox Head (residual from sale of Henderson Farm).

The figures provided are indicative only and any land sales will be subject to separate reports to Council.

Loan Funds

Loans are occasionally utilised for capital expenditure. For further detail on any capital projects funded from loans refer to Part C of this document.

ASSET SALES														
ACTUAL		LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED										
2014/15	2015/16			2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			Southern Cross Industrial Estate Sales											
	910,100	26070.8621.0950	Land Sale - Large Lots			1,350,000	1,350,000							
261,800	750,100	24006.8621.0950	Land Sale - Standard Lots	725,000		1,325,000	1,325,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
261,800	1,560,200		Sub Total - Southern Cross	725,000	0	2,675,000	2,675,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
			Russellton Industrial Estate Sales											
		24006.8620.0950	Land Sale - Large Lots		1,000,000									
			Land Sale - Standard Lots	225,000			0	360,000	360,000	360,000	360,000	360,000	360,000	360,000
			Lane Sale - Alstonville Tennis Court Site		1,300,000									
0	0		Sub Total - Russellton	225,000	2,300,000	0	0	360,000	360,000	360,000	360,000	360,000	360,000	360,000
			Other											
195,300		26070.8866.0950	Surplus Land - Alstonville Plaza											
2,249,600	175,600	24006.8867.0950	Wollongbar - Land Development	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	400,000					
33,700			Ballina High School - Road Reserve											
		24006.8915.0950	9 North Creek Road	200,000										
			54 North Creek Road	2,500,000										
			Henderson Farm Residual					3,000,000						
69,400	450,600	26070.8913.0950	Bagotville Quarry											
		26085.7780.0950	Tintenbar Quarry											
2,548,000	626,200		Sub Total - Other Land Sales	4,500,000	1,800,000	1,800,000	1,800,000	4,800,000	400,000	0	0	0	0	0
2,809,800	2,286,400		Total Capital Income from Land Sales	5,450,000	4,100,000	4,475,000	4,475,000	5,760,000	1,360,000	960,000	960,000	960,000	960,000	960,000

LOAN INCOME														
ACTUAL		LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED										
2014/15	2015/16			2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
725,000	500,000	24007.4160.0940	Airport	900,000										
			Car Park (15/16), Terminal (16/17)											
			Roads											
		22115.3338.0940	Ballina Heights Drive - Section 94 Plan											
		22115.3308.0940	McLeay Culvert - RMS Agreement											
		22115.3338.0940	Cumabum Interchange - Section 94 Plan											
			River St - Moon to Grant Beautification			2,500,000								
			River St - Four Lanes - Section 94 Plan					5,176,000						
			River St - Bridge - Section 94 Plan					3,123,000						
			River St - Land - Section 94 Plan					41,000						
			Swimming Pools											
		24008.4461.0940	Ballina		6,106,000									
		24009.4493.0940	Alstonville		6,107,000									
725,000	500,000		Total Loan Income	900,000	12,213,000	2,500,000	0	8,340,000	0	0	0	0	0	0

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Part E

Reserves

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INTRODUCTION

Reserves relate to funds held by Council that are restricted in their use, by either external legislation or internal policies. The reserves that a council maintains can be categorised under five main headings:

1) *External Legislation*

Certain reserves must be maintained due to government legislation; i.e. the Local Government Act (1993). These reserves are normally restricted in their use due to the manner in which the revenue is raised; i.e. through a rate or a charge. Examples include the “Domestic Waste Management” reserve and the Water and Wastewater reserves.

2) *Self-funding Operations*

Certain programs may generate a surplus on their operations and that surplus can then be transferred to a reserve for the use of that program. This allows the funds to be accumulated for future asset purchases or service level improvements for that program.

3) *Financial Management*

A council may establish reserves as part of its financial management function. These reserves are often established to ensure a sound financial position is maintained. A good example of this is the “Employees Leave Entitlements” reserve. By having such a reserve in place Council ensures that all leave entitlements will be funded along with any unexpected payments that may relate to retirement due to ill health or redundancies.

4) *Asset Replacement*

A council may set funds aside on a regular basis in order to finance future projects. By planning for future capital expenditure a council can reduce the amount of loan funds and other funding sources that may be required. Examples of this can include water and sewerage asset replacement reserves.

5) *Opportunities*

A council may set funds aside to ensure that cash is available to take advantage of opportunities, commercial or otherwise, as they arise.

Summary

The information contained in this section of the document firstly details the various movements in reserves for the General Fund. The figures provided detail transfers to and from each reserve and the net movement on a year by year basis.

The latter part of this section then provides a summary of the estimated opening and closing balances of the General Fund reserves.

All funds held by the Water and Wastewater activities are restricted in their use. Further information on the Water and Wastewater reserve movements and balances is provided in pages 4 to 7 of this document.

The titles for each reserve are relatively self-explanatory.

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RESERVE MOVEMENTS - GENERAL FUND															
Reserve Title	2016/17			2017/18			2018/19			2019/20			2020/21		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net	To	From	Net
<u>Strategic and Community Facilities Group</u>															
Strategic Planning															
Section 94 Contributions	3,388,500	1,470,500	1,918,000	7,461,500	1,091,000	6,370,500	8,786,000	17,621,000	(8,835,000)	6,798,500	852,000	5,946,500	13,099,000	14,430,000	(1,331,000)
Strategic Planning Studies		229,700	(229,700)												
Section 94 Reviews		74,000	(74,000)												
Community Facilities															
Community Grants		5,300	(5,300)												
Ballina Indoor Sports Centre	1,000,000	0	1,000,000	2,000,000	1,257,000	743,000	1,000,000	2,000,000	(1,000,000)	1,000,000	1,000,000	0	0	1,000,000	(1,000,000)
Lennox Head Community Centre		19,000	(19,000)												
Halls Upgrade Various		1,300	(1,300)												
Community Gallery															
Gallery Projects		2,000	(2,000)												
Public Art Contributions	10,000		10,000	10,000		10,000	10,000		10,000	10,000		10,000	10,000		10,000
Library Services															
State Grant Projects		64,200	(64,200)												
Swimming Pools															
Redevelopment	889,000	1,379,000	(490,000)												
Tourism															
VIC Shower Facility		20,000	(20,000)												
Tourism and Events		84,300	(84,300)												
Total - Strat & Comm Facilities	5,287,500	3,349,300	1,938,200	9,471,500	2,348,000	7,123,500	9,796,000	19,621,000	(9,825,000)	7,808,500	1,852,000	5,956,500	13,109,000	15,430,000	(2,321,000)
<u>General Manager's Group</u>															
Governance															
Donations		14,000	(14,000)												
Councillor Election	90,000	230,000	(140,000)	30,000	0	30,000	35,000	0	35,000	40,000	0	40,000	55,000	260,000	(205,000)
Information Services															
Equipment Replacement		24,100	(24,100)												
Business Records Scanning		30,000	(30,000)												
Information Fee	73,000		73,000		65,000	(65,000)			0			0			0
Property Management															
Community Infrastructure Reserve															
Interest Earned on Reserve	16,000		16,000	7,000		7,000	3,000		3,000	6,000		6,000	11,000		11,000
Rental - 89 Tamar Street	702,500	56,600	645,900	703,800	57,700	646,100	703,800	59,400	644,400	714,400	61,100	653,300	714,400	62,800	651,600
Rental - ARC (50%)	125,400	4,600	120,800	127,300	4,700	122,600	129,200	4,900	124,300	131,100	5,000	126,100	134,400	5,200	129,200
Rental - Fawcett Street Café	65,800	20,600	45,200	67,000	21,100	45,900	68,600	21,800	46,800	70,200	22,500	47,700	72,500	23,200	49,300
Admin Centre - Roof and Air-con		189,000	(189,000)		0	0									
89 Tamar Street		29,000	(29,000)												
Skennars Head Fields					1,150,000	(1,150,000)									
League Club Grandstand		30,100	(30,100)												
LHCC Maintenance		30,000	(30,000)												
Regional Sports Centre		3,000	(3,000)												
Community Gallery		25,000	(25,000)												
Shaws Bay CZMP		75,000	(75,000)		104,000	(104,000)									
Wollongbar Skate Park		500,000	(500,000)												
Lake Ainsworth		725,000	(725,000)												
Missingham Car Park		150,000	(150,000)												
Captain Cook Master Plan		90,000	(90,000)						0		750,000	(750,000)		900,000	(900,000)
Ballina Town Entry Treatments						0		800,000	(800,000)						
Section 94 Recoupments	450,000		450,000	650,000		650,000	450,000		450,000	450,000		450,000	450,000		450,000
Dividend - Property Development	0		0	0		0	0		0	0		0	1,000,000		1,000,000
Loan P & I - Comm Buildings		29,600	(29,600)		29,600	(29,600)		29,600	(29,600)		28,100	(28,100)		20,600	(20,600)
Loan P & I - Town Centre		373,000	(373,000)		378,100	(378,100)		300,400	(300,400)		289,500	(289,500)		295,200	(295,200)
Russellton Sales	225,000		225,000												
Sub Total - Comm Infra	1,584,700	2,310,500	(725,800)	1,655,100	1,745,200	(190,100)	1,354,600	1,216,100	138,500	1,371,700	1,156,200	215,500	2,382,300	1,307,000	1,075,300
<u>Property Development Reserve</u>															
Interest Earned on Reserve	105,000		105,000	105,000		105,000	27,000		27,000	89,000		89,000	38,000		38,000
Southern Cross Movements	725,000	315,300	409,700	0	3,112,300	(3,112,300)	2,675,000	115,000	2,560,000	2,675,000	117,700	2,557,300	600,000	1,070,500	(470,500)
Russellton Movements	0	158,600	(158,600)	2,300,000	62,100	2,237,900	0	63,700	(63,700)	0	4,565,300	(4,565,300)	360,000	67,000	293,000
Wollongbar Movements	1,800,000	2,432,000	(632,000)	1,800,000	88,800	1,711,200	1,800,000	1,771,200	28,800	1,800,000	1,893,600	(93,600)	1,800,000	96,000	1,704,000
Norfolk Homes Rental (100%)	147,000		147,000	149,300		149,300	151,500		151,500	153,800		153,800	157,700		157,700
ARC Rental (50%)	125,400	4,600	120,800	127,300	4,700	122,600	129,200	4,900	124,300	131,100	5,000	126,100	134,400	5,200	129,200
North Creek Road - Development	2,500,000	1,020,000	1,480,000												
Shelly Beach Café		80,000	(80,000)												
Land Sales - Various	200,000	65,000	135,000												
Pump Station Southern Cross		10,000	(10,000)												
Airport Boulevard Road					4,000,000	(4,000,000)									
Wigmore Arcade Capital		343,000	(343,000)												
Dividend - Community Infrastructure		0	0		0	0			0			0		1,000,000	(1,000,000)
Dividend - General Fund Operations		178,900	(178,900)		337,600	(337,600)		340,600	(340,600)		345,500	(345,500)		356,000	(356,000)
Sub Total - Property Develop	5,602,400	4,607,400	995,000	4,481,600	7,605,500	(3,123,900)	4,782,700	2,295,400	2,487,300	4,848,900	6,927,100	(2,078,200)	3,090,100	2,594,700	495,400
(Reserve movements carried forward on following page)															

RESERVE MOVEMENTS - GENERAL FUND (cont'd)															
Reserve Title	2016/17			2017/18			2018/19			2019/20			2020/21		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net	To	From	Net
<i>Miscellaneous Community Property Reserves</i>															
Ballina Heights BBRC	500,000	1,425,000	(925,000)												
Wollongbar BBRC		25,000	(25,000)												
Crown Reserves	62,000	69,200	(7,200)	63,000	70,600	(7,600)	64,700	72,700	(8,000)	66,400	74,800	(8,400)	68,200	76,900	(8,700)
<i>Miscellaneous Commercial Property Reserves</i>															
Wigmore Arcade	45,000		45,000	50,000		50,000	55,000		55,000	60,000		60,000	65,000		65,000
Flat Rock Tent Park	148,600	10,000	138,600	149,500	160,000	(10,500)	152,500	10,000	142,500	155,700	10,000	145,700	159,000	10,000	149,000
Airport	374,200	78,000	296,200	368,300	81,000	287,300	352,700	84,000	268,700	372,400	87,000	285,400	392,800	90,000	302,800
Total - GM's Group	8,479,900	8,823,200	(343,300)	6,697,500	9,727,300	(3,029,800)	6,797,200	3,678,200	3,119,000	6,915,100	8,255,100	(1,340,000)	6,212,400	4,338,600	1,873,800
<i>Development and Env Health Group</i>															
Development Services															
Development Services Resources	50,000		50,000												
Environmental and Public Health															
Mgmt Plans (Shaws Bay / Lake A)		32,700	(32,700)												
Total - Dev & Env Health Group	50,000	32,700	17,300	0	0	0	0	0	0	0	0	0	0	0	0
<i>Civil Services Group</i>															
Engineering Management															
Surveying Equipment	10,000		10,000	10,000		10,000	10,000		10,000	10,000		10,000	10,000		10,000
Administration Centre and Depot															
Administration Building		499,000	(499,000)												
Depot and Procurement		21,200	(21,200)												
Procurement and Building Mgmt															
Amenities Improvements		51,000	(51,000)												
Lennox Head Surf Club / Lake Ains		50,000	(50,000)												
Ballina Surf Club		685,500	(685,500)												
Infrastructure - Comm Infra Res					0	0		0	0		0	0		1,000,000	(1,000,000)
Infrastructure - Comm Infra Res					0	0		0	0		0	0		200,000	(200,000)
Stormwater															
Drainage Works		178,600	(178,600)												
Environmental Protection															
Management Plans (Part External)	260,000	288,900	(28,900)												
Roads and Bridges															
Road Works Contingency	25,100	734,600	(709,500)												
Roads Pre-Plan Sec 94		21,000	(21,000)												
Alstonville Bypass Handover		20,000	(20,000)		0	0		0	0		0	0		0	0
Ballina Bypass Handover		231,000	(231,000)		200,000	(200,000)		0	0		0	0		0	0
Lake Ainsworth Precinct		815,900	(815,900)												
Ancillary Transport Facilities															
Footpaths / Shared Paths		173,600	(173,600)												
Coastal Path Reserve		840,900	(840,900)		425,000	(425,000)		425,000	(425,000)						
Wardell Town Centre		510,500	(510,500)												
Ferry Wharves and Jetties															
East Wardell, Pontoon		15,000	(15,000)												
Faulks Reserve, Pontoon		63,000	(63,000)												
Boat Ramps and Infrastructure	11,600		11,600												
Cptn Cook Park Pontoon		6,000	(6,000)												
Fishery Creek Pontoon		35,000	(35,000)												
Fishery Creek Pontoon (Comm Infr)		50,000	(50,000)												
Keith Hall, Ramp (Comm Infra)		50,000	(50,000)												
Captain Cook Pontoon (Comm Infra)		25,000	(25,000)												
Ferry Slippage							50,000		50,000	50,000	100,000	(50,000)	50,000		50,000
RMS Works															
RMS Works		103,100	(103,100)												
(Reserve movements carried forward on following page)															

RESERVE BALANCES - GENERAL FUND												
Reserve Title	2016/17			2017/18			2018/19			2019/20		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
<u>Strategic and Community Facilities Group</u>												
Section 94 Conts (External)	5,191,600	1,918,000	7,109,600	7,109,600	6,370,500	13,480,100	13,480,100	(8,835,000)	4,645,100	4,645,100	5,946,500	10,591,600
Strategic Planning Studies	470,700	(229,700)	241,000	241,000	0	241,000	241,000	0	241,000	241,000	0	241,000
Section 94 Reviews	106,100	(74,000)	32,100	32,100	0	32,100	32,100	0	32,100	32,100	0	32,100
Environmental Action Plan	26,600	0	26,600	26,600	0	26,600	26,600	0	26,600	26,600	0	26,600
Community Programs	5,300	(5,300)	0	0	0	0	0	0	0	0	0	0
Community Centres / Halls	68,800	(20,300)	48,500	48,500	0	48,500	48,500	0	48,500	48,500	0	48,500
Ballina Indoor Sports Centre	257,000	1,000,000	1,257,000	1,257,000	743,000	2,000,000	2,000,000	(1,000,000)	1,000,000	1,000,000	0	1,000,000
Alstonville Preschool												
Community Gallery	9,700	(2,000)	7,700	7,700		7,700	7,700		7,700	7,700		7,700
Public Art	65,000	10,000	75,000	75,000	10,000	85,000	85,000	10,000	95,000	95,000	10,000	105,000
Library Services	64,200	(64,200)	0	0	0	0	0	0	0	0	0	0
Swimming Pool - Operations	10,500	0	10,500	10,500	0	10,500	10,500	0	10,500	10,500	0	10,500
Swimming Pool - Capital	490,000	(490,000)	0	0	0	0	0	0	0	0	0	0
Tourism and Events	99,900	(84,300)	15,600	15,600	0	15,600	15,600	0	15,600	15,600	0	15,600
Group Total	6,865,400	1,958,200	8,823,600	8,823,600	7,123,500	15,947,100	15,947,100	(9,825,000)	6,122,100	6,122,100	5,956,500	12,078,600
<u>General Manager's Group</u>												
Governance												
Community Donations	14,000	(14,000)	0	0		0	0		0	0		0
Councillor Election	240,000	(140,000)	100,000	100,000	30,000	130,000	130,000	35,000	165,000	165,000	40,000	205,000
Information Services												
Information Fee	0	73,000	73,000	73,000	(65,000)	8,000	8,000	0	8,000	8,000	0	8,000
Administration and Financial Services												
Legal / Audit / Revaluations	184,500	0	184,500	184,500	0	184,500	184,500	0	184,500	184,500	0	184,500
Human Resources												
Leave Entitlements	2,792,700	0	2,792,700	2,792,700	0	2,792,700	2,792,700	0	2,792,700	2,792,700	0	2,792,700
Information Services												
Records Management	15,000	0	15,000	15,000	0	15,000	15,000	0	15,000	15,000	0	15,000
Business Records Scanning	30,000	(30,000)	0	0	0	0	0	0	0	0	0	0
Equipment Replacement	24,100	(24,100)	0	0	0	0	0	0	0	0	0	0
Property Management												
General Property Reserves												
Community Infrastructure	1,141,800	(850,800)	291,000	291,000	(190,100)	100,900	100,900	138,500	239,400	239,400	215,500	454,900
Property Development	3,220,100	995,000	4,215,100	4,215,100	(3,123,900)	1,091,200	1,091,200	2,487,300	3,578,500	3,578,500	(2,078,200)	1,500,300
Sub Total	4,361,900	144,200	4,506,100	4,506,100	(3,314,000)	1,192,100	1,192,100	2,625,800	3,817,900	3,817,900	(1,862,700)	1,955,200
Specific Property Reserves												
Wigmore Arcade	123,100	45,000	168,100	168,100	50,000	218,100	218,100	55,000	273,100	273,100	60,000	333,100
Other Properties (Council)	8,100		8,100	8,100		8,100	8,100		8,100	8,100		8,100
Ballina Heights BBRC	925,000	(925,000)	0	0		0	0		0	0		0
Wollongbar BBRC	25,000	(25,000)	0	0		0	0		0	0		0
Crown Properties	117,300	(7,200)	110,100	110,100	(7,600)	102,500	102,500	(8,000)	94,500	94,500	(8,400)	86,100
Camping Ground												
Flat Rock Tent Park	497,000	138,600	635,600	635,600	(10,500)	625,100	625,100	142,500	767,600	767,600	145,700	913,300
Airport												
Airport Operations	(354,000)	296,200	(57,800)	(57,800)	287,300	229,500	229,500	268,700	498,200	498,200	285,400	783,600
Group Total	9,003,700	(468,300)	8,535,400	8,535,400	(3,029,800)	5,505,600	5,505,600	3,119,000	8,624,600	8,624,600	(1,340,000)	7,284,600
<u>Development and Env Health Group</u>												
Development Services												
Development Services Resources	50,000	50,000	100,000	100,000		100,000	100,000		100,000	100,000		100,000
Environmental / Public Health												
Environmental Health Projects	34,500		34,500	34,500		34,500	34,500		34,500	34,500		34,500
Shaws Bay / Lake Ains CZMPs	185,400	(32,700)	152,700	152,700		152,700	152,700		152,700	152,700		152,700
Environmental Health Resources												
Public Order												
Animal Shelter	0		0	0		0	0		0	0		0
Group Total	269,900	17,300	287,200	287,200	0	287,200	287,200	0	287,200	287,200	0	287,200
(Reserve balances carried forward on following page)												

RESERVE BALANCES - GENERAL FUND (cont'd)												
Reserve Title	2016/17			2017/18			2018/19			2019/20		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Civil Services Group												
Engineering Management												
Asset Management	23,000	0	23,000	23,000	0	23,000	23,000	0	23,000	23,000	0	23,000
Surveying Equipment	0	10,000	10,000	10,000	10,000	20,000	20,000	10,000	30,000	30,000	10,000	40,000
Admin Centre and Depot												
Depots and Procurement	527,200	(520,200)	7,000	7,000		7,000	7,000		7,000	7,000		7,000
Procurement and Building Mgmt												
Lake Ainsworth Precinct	865,900	(865,900)	0	0		0	0		0	0		0
Ballina Surf Club	805,300	(685,500)	119,800	119,800		119,800	119,800		119,800	119,800		119,800
Marine Rescue Centre	39,300		39,300	39,300		39,300	39,300		39,300	39,300		39,300
Building Renewals	121,000	(71,000)	50,000	50,000		50,000	50,000		50,000	50,000		50,000
Stormwater and Environmental Protection												
Stormwater	218,600	(178,600)	40,000	40,000	0	40,000	40,000	0	40,000	40,000	0	40,000
Management Plans	404,900	(28,900)	376,000	376,000	0	376,000	376,000	0	376,000	376,000	0	376,000
Roads and Bridges												
Alstonville Bypass Handover	865,400	(20,000)	845,400	845,400	0	845,400	845,400	0	845,400	845,400	0	845,400
Ballina Bypass Handover	1,458,700	(231,000)	1,227,700	1,227,700	(200,000)	1,027,700	1,027,700	0	1,027,700	1,027,700	0	1,027,700
RMS Contributions	77,300		77,300	77,300		77,300	77,300		77,300	77,300		77,300
Ballina Heights Drive	5,100		5,100	5,100		5,100	5,100		5,100	5,100		5,100
Roads Works Contingency	870,100	(709,500)	160,600	160,600	0	160,600	160,600	0	160,600	160,600	0	160,600
Roads Pre-Plan Sec 94	180,800	(21,000)	159,800	159,800	0	159,800	159,800	0	159,800	159,800	0	159,800
Ancillary Transport Facilities												
Footpaths	173,600	(173,600)	0	0	0	0	0	0	0	0	0	0
Coastal Recreational Path	1,720,900	(840,900)	880,000	880,000	(425,000)	455,000	455,000	(425,000)	30,000	30,000	0	30,000
Car Parks												
Bus Shelters												
Private Works	60,000	0	60,000	60,000		60,000	60,000		60,000	60,000		60,000
Town Centres	510,500	(510,500)	0	0		0	0		0	0		0
Marine Infrastructure												
Boat Ramps and Infrastructure	122,100	(107,400)	14,700	14,700		14,700	14,700		14,700	14,700		14,700
Ferry Slippage	0	0	0	0	0	0	0	50,000	50,000	50,000	(50,000)	0
RMS Works												
RMS Works	103,100	(103,100)	0	0	0	0	0	0	0	0	0	0
Open Spaces and Reserves												
Open Space Programs	253,300	(153,300)	100,000	100,000		100,000	100,000		100,000	100,000		100,000
Vegetation Management	158,900	(158,900)	0	0	0	0	0	0	0	0	0	0
Sports Fields												
Wollongbar Fields (Grant)	1,309,100	(1,309,100)	0	0		0	0		0	0		0
Wollongbar Fields (Council)	1,436,100	(1,326,200)	109,900	109,900	0	109,900	109,900	0	109,900	109,900	0	109,900
Wollongbar Fields (Contingency)	625,500	(625,500)	0	0	0	0	0	0	0	0	0	0
Netball Courts	25,000	(25,000)	0	0		0	0		0	0		0
Synthetic Hockey Field Replacement	6,500	6,700	13,200	13,200	6,900	20,100	20,100	7,100	27,200	27,200	7,300	34,500
Cemeteries												
Operations	247,400	63,600	311,000	311,000	65,000	376,000	376,000	67,600	443,600	443,600	70,200	513,800
Fleet Management												
Plant and Fleet Operations	1,003,700	(937,300)	66,400	66,400	351,900	418,300	418,300	220,300	638,600	638,600	788,600	1,427,200
Rural Fire Service												
Operations and Capital	45,800		45,800	45,800		45,800	45,800		45,800	45,800		45,800
Quarries and Sandpit												
Quarry Operations	1,336,100	(912,400)	423,700	423,700	(92,300)	331,400	331,400	11,700	343,100	343,100	11,800	354,900
Landfill Management and Resource Recovery												
LRM Operations	3,526,400	(1,216,200)	2,310,200	2,310,200	(1,380,300)	929,900	929,900	(80,600)	849,300	849,300	(11,200)	838,100
Waste Levy (External)	643,300	(134,800)	508,500	508,500	21,000	529,500	529,500	22,000	551,500	551,500	23,000	574,500
Waste - Domestic												
DWM Operations (External)	1,384,400	543,500	1,927,900	1,927,900	(982,500)	945,400	945,400	510,400	1,455,800	1,455,800	539,300	1,995,100
Group Total	21,154,300	(11,242,000)	9,912,300	9,912,300	(2,625,300)	7,287,000	7,287,000	393,500	7,680,500	7,680,500	1,389,000	9,069,500
Total - Increase / (Decrease)	37,293,300	(9,734,800)	27,558,500	27,558,500	1,468,400	29,026,900	44,974,000	(6,312,500)	22,714,400	22,714,400	6,005,500	28,719,900
Reserve Dissection												
Internally Restricted	28,340,900	(9,930,000)	18,410,900	18,410,900	(3,912,000)	14,498,900	30,446,000	(13,927,000)	16,519,000	16,519,000	(471,900)	16,047,100
Externally Restricted	8,952,400	195,200	9,147,600	9,147,600	5,380,400	14,528,000	14,528,000	(8,332,600)	6,195,400	6,195,400	6,477,400	12,672,800

Part F

General Fund Loan Principal and Interest Repayment Schedule

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GENERAL FUND - LOAN PRINCIPAL AND INTEREST REPAYMENT SCHEDULE

Description	Interest Rate	Renewal Date	2016/17		2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2026/27	
			PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
Animal Control																								
Dog Pound	6.20%	31-Mar-20	7,334	1,794	7,796	1,333	8,286	842	7,324	320														
Community Services																								
Kentwell Community Centre	6.20%	31-Mar-20	7,252	1,774	7,708	1,318	8,193	832	7,242	317														
Community Properties																								
Naval Museum and Florie	7.40%	30-Jun-23	12,601	7,969	13,550	7,019	14,536	6,033	15,582	4,987	16,850	3,720	18,119	2,456	19,495	1,075	0	0						
Swimming Pools																								
Ballina	3.50%	New	0	0	113,500	99,000	220,000	210,000	228,000	202,000	236,000	194,000	244,000	186,000	253,000	177,000	262,000	168,000	271,000	159,000	280,000	150,000	290,000	140,000
Alstonville	3.50%	New	0	0	113,500	126,000	220,000	210,000	228,000	202,000	236,000	194,000	244,000	186,000	253,000	177,000	262,000	168,000	271,000	159,000	280,000	150,000	290,000	140,000
Waste Non Domestic																								
Landfill Opening	7.01%	30-Jun-17	778,847	43,384																				
Waste Baler	6.68%	05-Jan-17	158,475	7,990																				
Landfill Closure		30-Jun-18	174,200	22,800	193,893	10,400																		
Landfill Closure	6.54%	29-Jun-16																						
Sub Total			1,111,523	74,174	193,893	10,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Town Centres																								
Ballina 2000/01	6.42%	28-Jun-14																						
Ballina 2002/03	5.60%	28-Jun-23	75,128	7,626	79,401	3,353																		
Ballina 2003/04	6.49%	28-Jun-19	272,186	52,235	290,138	34,384	309,273	15,148																
Ballina 2018/19									208,000	100,000	216,000	92,000	225,000	83,000	234,000	74,000	243,000	65,000	253,000	55,000	263,000	45,000	274,000	34,000
Ballina 2012/13 (LIRS) (Quarry Funded)	5.39%	21-Dec-22	121,784	47,240	128,482	40,542	135,548	33,476	142,833	26,192	150,913	18,111	159,159	9,855	82,987	1,686	0	0	0	0	0	0	0	0
Sub Total			469,098	107,101	498,021	78,279	444,821	48,624	350,833	126,192	366,913	110,111	384,159	92,855	316,987	75,686	243,000	65,000	253,000	55,000	263,000	45,000	274,000	34,000
Roads Bridges Footpaths																								
Ramses Street	6.20%	31-Mar-20	3,543	867	3,767	644	4,003	407	3,539	155														
Reseal (LIRS) (Quarry Funded)	5.39%	21-Dec-22	93,722	36,355	98,876	31,200	104,314	25,782	109,920	20,157	116,139	13,938	122,484	7,592	63,420	1,297								
<i>The following loans reduce the overall roads budget</i>																								
Wollongbar Link Road (Sec 94)	0.00%	31-Dec-19	350,000		350,000		350,000		400,000		428,100		456,200		484,300		512,400		540,500		568,600		596,700	
Ballina Heights Drive (LIRS)		11-Jun-24	104,400	49,300	110,300	43,400	115,900	37,800	121,800	31,900	128,100	25,600	134,700	19,000	141,600	12,100	149,000	4,700						
McLeay Culvert (RMS)	5.61%	16-Jan-25	112,082	69,478	118,270	63,290	125,014	56,547	132,124	49,436	139,300	46,260	147,680	33,880	156,017	25,543	164,828	16,731	174,161	7,398	0	0	0	0
Cumbarum Interchange (Sec 94)	5.61%	16-Jan-25	162,764	100,895	171,753	91,906	181,542	82,116	191,870	71,789	202,286	57,373	214,461	49,198	226,565	37,094	239,360	24,300	252,984	10,676	0	0	0	0
Hutley Drive (Sec 94)	7.00%	New		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River St - Four Laning - Section 94	3.51%	New											416,000	334,000	433,000	317,000	450,000	300,000	468,000	282,000	487,000	263,000	507,000	243,000
Sub Total			826,511	256,895	852,966	230,440	880,773	202,632	959,253	173,437	585,825	143,171	1,035,325	443,670	1,020,602	393,034	1,003,188	345,731	895,145	300,074	487,000	263,000	507,000	243,000
Seven Bridges	3.68%	18-Feb-23	188,576	71,664	196,359	63,880	203,592	56,647	211,003	49,236	218,731	41,508	226,976	33,263	235,281	24,958	244,656	15,583	253,742	6,497				
Airport																								
Airport	7.40%	30-Jun-23	62,989	39,834	67,737	35,087	72,664	30,160	78,492	24,331	84,227	18,597	90,574	12,243	97,045	5,779								
Airport	6.86%	15-May-24	145,275	69,999	152,808	62,466	160,491	54,783	169,300	45,975	177,963	37,311	187,228	28,047	196,975	18,299	207,229	8,046						
Airport	2.90%	21-Jun-21	56,600	8,300	58,300	6,800	60,000	4,900	61,700	3,200	63,400	1,400	0	0										
Airport - Runway (LIRS)	5.39%	21-Dec-22	683,933	265,300	721,549	227,684	761,234	188,000	802,141	147,092	847,522	101,711	893,831	55,402	465,310	9,466								
Airport - Car Park and Shade	3.89%		82,000	24,300	85,300	21,100	88,600	17,600	92,100	14,300	95,700	10,700	99,400	6,900	103,000	3,000	0	0	0	0	0	0	0	0
Airport - Apron	3.51%	21-Jun-26	42,500	17,100	44,100	15,600	45,600	14,100	47,200	12,500	49,200	10,800	50,600	9,100	52,400	7,300	54,200	5,500	56,100	3,500	58,100	1,500	0	0
Airport Terminal	3.89%	20-Jun-32		45,200	34,600	47,000	32,800	48,800	31,000	50,700	29,000	52,700	27,000	54,800	25,000	57,000	22,800	59,100	20,600	61,500	18,300	63,900	16,000	
Sub Total			1,073,297	424,833	1,174,994	403,137	1,235,589	342,543	1,299,733	278,398	1,368,712	209,519	1,374,333	138,692	969,530	68,844	318,429	36,346	115,200	24,100	119,600	19,600	63,900	16,000
Total Repayments			3,696,200	946,200	3,172,300	1,020,800	3,235,800	1,078,200	3,307,000	1,036,900	3,029,000	896,000	3,526,900	1,082,900	3,067,900	917,600	2,333,300	798,700	2,059,100	703,700	1,429,600	627,800	1,424,900	573,000
Total External Loans			3,696,200	946,200	3,172,300	1,020,800	3,235,800	1,078,200	3,307,000	1,036,900	3,029,000	896,000	3,526,900	1,082,900	3,067,900	917,600	2,333,300	798,700	2,059,100	703,700	1,429,600	627,800	1,424,900	573,000
External Loans Outstanding																								
Balance as at 1 July			20,255,700		17,459,500		26,500,200		25,764,400		22,457,400		27,768,400		24,241,500		21,173,600		18,840,300		16,781,200		15,351,600	
Repayments			3,696,200		3,172,300		3,235,800		3,307,000		3,029,000		3,526,900		3,067,900		2,333,300		2,059,100		1,429,600		1,424,900	
New Loans			900,000		12,213,000		2,500,000		0		8,340,000		0		0		0		0		0		0	
Balance as at 30 June			17,459,500		26,500,200		25,764,400		22,457,400		27,768,400		24,241,500		21,173,600		18,840,300		16,781,200		15,351,600		13,926,700	

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Part G

Appendices

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APPENDICES

The following pages provide a range of supporting information applied in the preparation of this document. Details of that information are as follows.

Income Statements and Balance Sheets

These eight pages provide the forecast Income Statements and Balance Sheets for the General, Water and Wastewater (Sewer) Funds, along with a consolidated result for all three funds.

GENERAL FUND - INCOME STATEMENT (2013/14 to 2026/27)															
ACTUAL			ITEM	ESTIMATED											
2013/14	2014/15	2015/16		2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			OPERATING RESULTS												
			Operating Activities												
24,301,000	24,729,500	26,093,600	Rates and Annual Charges	27,486,600	5	27,433,900	28,971,200	30,601,800	31,499,600	32,426,600	33,382,900	34,365,800	35,377,300	36,419,200	38,169,300
9,268,000	10,042,500	10,725,000	User Charges and Fees	10,437,800	(3)	10,452,400	10,842,100	11,189,600	11,485,300	11,758,200	11,998,800	12,243,900	12,495,300	12,753,600	12,985,400
2,105,000	1,403,300	1,298,100	Interest and Investment Revenues	1,098,500	(15)	1,094,600	1,184,000	1,217,400	1,334,900	1,282,600	1,284,300	1,360,000	1,394,800	1,438,000	1,553,300
4,593,000	4,021,500	2,364,100	Other Revenues	3,735,600	58	4,838,600	4,505,600	5,198,100	4,662,600	5,464,900	4,925,400	5,835,500	5,200,800	6,045,900	6,203,700
5,780,000	7,846,000	9,075,200	Grants and Contributions for Operating Purposes	10,398,600	15	7,465,400	7,319,000	7,306,600	7,408,200	7,499,700	7,598,800	7,731,500	7,879,200	8,029,900	8,183,300
10,914,000	12,768,000	11,484,100	Grants and Contributions for Capital Purposes	16,012,300	39	13,195,200	10,253,300	8,068,100	14,089,700	14,372,000	4,658,800	4,751,100	4,845,800	4,942,000	5,040,900
			Other Income:												
0	0	0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0
56,961,000	60,810,800	61,040,100	Total Income from Continuing Operations	69,169,400	13	64,480,100	63,075,200	63,581,600	70,480,300	72,804,200	63,849,000	66,287,800	67,193,200	69,628,600	72,135,900
			Operating Expenses												
14,771,000	15,453,100	16,138,000	Employee Benefits and On-costs	16,640,000	3	17,157,000	17,690,000	18,239,000	18,805,000	19,389,000	19,991,000	20,613,000	21,253,000	21,913,000	22,594,000
1,679,000	1,564,000	1,334,300	Borrowing Costs	1,152,200	(14)	1,139,800	1,148,100	1,084,800	916,600	1,104,500	939,700	821,500	727,500	652,500	598,600
15,292,000	17,645,900	17,441,300	Materials and Contracts	18,692,900	7	14,916,600	15,517,600	16,022,600	16,238,900	16,566,300	16,645,500	16,972,600	17,115,000	17,413,300	17,483,800
15,866,000	14,146,000	14,166,800	Depreciation and Amortisation	13,056,400	(8)	13,383,900	13,704,300	14,071,100	14,353,700	14,642,100	14,936,400	15,236,400	15,542,500	15,854,800	16,173,200
5,064,000	1,344,000	4,080,500	Other Expenses	4,610,800	13	5,057,400	4,567,700	5,380,000	5,103,400	5,622,100	5,063,000	5,860,000	5,581,200	6,107,200	6,912,500
3,924,000	974,000	0	Net Loss from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0
56,596,000	51,127,000	53,160,900	Total Expenses from Continuing Operations	54,152,300	2	51,654,700	52,627,700	54,777,500	55,417,600	57,324,000	57,575,600	59,503,500	60,219,200	61,940,800	63,762,100
385,000	9,683,800	7,879,200	Net Operating Result for the Year	15,017,100	91	12,825,400	10,447,500	8,804,100	15,062,700	15,480,200	6,273,400	6,784,300	6,974,000	7,687,800	8,373,800
(10,649,000)	(3,084,200)	(3,604,900)	Net Operating Result Before Capital Income	(995,200)	(72)	(369,800)	194,200	736,000	973,000	1,108,200	1,614,600	2,033,200	2,128,200	2,745,800	3,332,900

WATER FUND - INCOME STATEMENT (2013/14 to 2026/27)															
ACTUAL			ITEM	ESTIMATED											
2013/14	2014/15	2015/16		2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
			OPERATING RESULTS												
			Operating Activities												
2,860,500	3,092,600	3,226,000	Rates and Annual Charges	3,365,800	4	3,437,500	3,529,000	3,622,500	3,777,000	3,937,400	4,105,800	4,280,200	4,461,600	4,651,000	4,847,400
6,590,600	6,432,000	6,654,300	User Charges and Fees	6,829,100	3	6,966,000	7,140,500	7,319,100	7,611,700	7,916,200	8,232,700	8,561,200	8,902,700	9,258,200	9,628,700
413,600	417,400	339,000	Interest and Investment Revenues	338,400	(0)	350,000	318,700	267,700	230,000	245,000	144,000	89,800	62,100	42,300	104,000
672,700	797,900	822,400	Other Revenues	808,000	(2)	818,000	838,700	859,900	881,700	899,700	918,000	936,700	955,800	975,300	995,200
151,800	152,600	157,400	Grants and Contributions for Operating Purposes	155,300	(1)	144,000	144,700	145,500	146,200	147,000	147,800	148,600	149,500	150,300	151,100
638,500	764,300	1,059,900	Grants and Contributions for Capital Purposes	919,400	(13)	775,000	800,000	820,000	840,000	860,000	880,000	900,000	920,000	940,000	960,000
			Other Income:												
0	0	0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0
11,327,600	11,656,800	12,259,000	Total Income from Continuing Operations	12,416,000	1	12,490,500	12,771,600	13,034,700	13,486,600	14,005,300	14,428,300	14,916,500	15,451,700	16,017,100	16,686,400
			Operating Expenses												
1,429,000	1,763,000	1,876,000	Employee Benefits and On-costs	1,934,000	3	1,994,000	2,056,000	2,120,000	2,186,000	2,254,000	2,324,000	2,396,000	2,470,000	2,547,000	2,626,000
0	0	0	Borrowing Costs	0	0	0	0	0	0	0	0	0	0	0	0
1,802,400	1,354,100	1,264,400	Materials and Contracts	1,488,000	18	1,438,600	1,505,000	1,491,500	1,518,500	1,527,200	1,585,300	1,542,800	1,550,000	1,555,900	1,561,700
1,859,500	1,478,700	1,498,900	Depreciation and Amortisation	1,428,000	(5)	1,520,000	1,550,400	1,581,500	1,613,200	1,645,500	1,678,500	1,712,100	1,746,400	1,781,400	1,817,100
5,909,700	6,200,600	6,172,600	Other Expenses	6,508,600	5	6,381,100	6,541,200	6,705,800	6,874,400	7,077,400	7,286,300	7,501,200	7,722,700	7,950,600	8,185,500
111,000	20,600	38,000	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0
11,111,800	10,817,000	10,849,900	Total Expenses from Continuing Operations	11,358,600	5	11,333,700	11,652,600	11,898,800	12,192,100	12,504,100	12,874,100	13,152,100	13,489,100	13,834,900	14,190,300
216,000	839,800	1,409,100	Net Operating Result for the Year	1,057,400	(25)	1,156,800	1,119,000	1,135,900	1,294,500	1,501,200	1,554,200	1,764,400	1,962,600	2,182,200	2,496,100
(422,500)	75,500	349,200	Net Operating Result Before Capital Income	138,000	(60)	381,800	319,000	315,900	454,500	641,200	674,200	864,400	1,042,600	1,242,200	1,536,100

WASTEWATER FUND - INCOME STATEMENT (2013/14 to 2026/27)															
ACTUAL			ITEM	ESTIMATED											
2013/14	2014/15	2015/16		2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
OPERATING RESULTS															
Operating Activities															
11,668,700	13,005,500	14,087,200	Rates and Annual Charges	15,307,200	9	15,773,000	16,173,000	16,583,000	17,256,000	17,780,000	18,320,000	18,877,000	19,451,000	20,042,000	20,650,000
1,098,100	1,038,400	1,141,900	User Charges and Fees	1,288,600	13	1,351,800	1,424,400	1,498,000	1,590,800	1,635,000	1,680,300	1,727,700	1,776,400	1,826,200	1,877,200
968,800	678,700	496,500	Interest and Investment Revenues	370,600	(25)	290,400	267,800	272,800	208,800	173,600	185,800	161,900	214,800	341,200	473,100
550,400	462,400	473,400	Other Revenues	506,800	7	478,900	491,200	503,700	516,600	527,400	538,300	549,400	560,700	572,300	584,200
150,800	151,700	156,800	Grants and Contributions for Operating Purposes	152,700	(2)	143,600	144,500	145,500	146,400	147,300	148,200	149,100	150,000	150,900	151,800
2,014,200	2,131,400	2,470,000	Grants and Contributions for Capital Purposes	2,045,500	(17)	2,245,500	2,275,500	2,315,500	2,355,500	2,405,500	2,445,500	2,485,500	2,525,500	2,565,500	2,605,500
Other Income:															
5,700	0	0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0
16,456,700	17,468,100	18,825,600	Total Income from Continuing Operations	19,671,400	4	20,283,200	20,776,400	21,318,500	22,074,100	22,668,800	23,318,100	23,950,600	24,678,400	25,498,100	26,341,800
Operating Expenses															
3,510,600	3,219,000	3,676,000	Employee Benefits and On-costs	3,790,000	3	3,908,000	4,029,000	4,154,000	4,283,000	4,416,000	4,553,000	4,694,000	4,840,000	4,990,000	5,145,000
5,160,800	4,996,800	4,659,300	Borrowing Costs	4,442,800	(5)	4,249,900	3,878,300	3,667,000	3,439,800	3,239,200	3,049,200	2,856,300	2,658,300	2,463,300	2,266,300
5,288,300	5,670,300	5,096,600	Materials and Contracts	6,188,100	21	5,730,300	5,851,900	5,975,900	6,101,900	6,179,900	6,257,500	6,335,300	6,412,900	6,422,700	6,493,800
2,643,100	2,314,300	3,531,900	Depreciation and Amortisation	2,678,000	(24)	3,600,000	3,672,000	3,745,000	3,820,000	3,896,000	3,974,000	4,053,000	4,134,000	4,217,000	4,301,000
421,300	330,000	338,100	Other Expenses	347,500	3	404,000	374,200	384,200	394,400	402,700	461,100	419,700	428,500	437,600	446,700
0	12,197,800	2,500	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0
17,024,100	28,728,000	17,304,400	Total Expenses from Continuing Operations	17,446,200	1	17,892,200	17,805,400	17,926,100	18,039,100	18,133,800	18,294,800	18,358,300	18,473,700	18,530,800	18,652,800
(567,400)	(11,259,900)	1,521,200	Net Operating Result for the Year	2,225,200	46	2,391,000	2,971,000	3,392,400	4,035,000	4,535,000	5,023,300	5,592,300	6,204,700	6,967,500	7,689,000
(2,581,600)	(13,391,300)	(948,800)	Net Operating Result Before Capital Income	179,700	(119)	145,500	695,500	1,076,800	1,679,500	2,129,500	2,577,800	3,106,800	3,679,200	4,402,000	5,083,500

CONSOLIDATED OPERATIONS - INCOME STATEMENT (2013/14 to 2026/27)															
ACTUAL			ITEM	ESTIMATED											
2013/14	2014/15	2015/16		2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
OPERATING RESULTS															
Operating Activities															
38,830,200	40,827,600	43,406,800	Rates and Annual Charges	46,159,600	6	46,644,400	48,673,200	50,807,300	52,532,600	54,144,200	55,808,700	57,523,000	59,289,900	61,112,200	63,666,700
16,956,700	17,512,900	18,521,200	User Charges and Fees	18,555,500	0	18,770,200	19,407,000	20,006,700	20,687,800	21,309,400	21,911,800	22,532,800	23,174,400	23,838,000	24,491,300
3,487,300	2,499,400	2,133,600	Interest and Investment Revenues	1,807,500	(15)	1,735,000	1,770,500	1,757,900	1,773,700	1,701,200	1,614,100	1,611,700	1,671,700	1,821,500	2,130,400
5,816,100	5,281,800	3,659,900	Other Revenues	5,050,400	38	6,135,500	5,835,500	6,561,700	6,060,900	6,892,000	6,381,700	7,321,600	8,717,300	7,593,500	7,783,100
6,082,600	8,150,300	9,389,200	Grants and Contributions for Operating Purposes	10,706,800	14	7,753,000	7,606,200	7,597,600	7,700,800	7,794,000	7,894,800	8,029,200	8,178,700	8,331,100	8,486,200
13,395,700	15,663,700	15,014,000	Grants and Contributions for Capital Purposes	18,977,200	26	16,215,700	13,328,800	11,203,600	17,285,200	17,637,500	7,984,300	8,136,600	8,291,300	8,447,500	8,606,400
Other Income:															
5,700	0	0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0
84,574,300	89,935,700	92,124,700	Total Income from Continuing Operations	101,256,800	10	97,253,800	96,623,200	97,934,800	106,041,000	109,478,300	101,595,400	105,154,900	107,323,300	111,143,800	115,164,100
Operating Expenses															
19,710,600	20,435,100	21,690,000	Employee Benefits and On-costs	22,364,000	3	23,059,000	23,775,000	24,513,000	25,274,000	26,059,000	26,868,000	27,703,000	28,563,000	29,450,000	30,365,000
6,839,800	6,560,800	5,993,800	Borrowing Costs	5,594,800	(7)	5,389,700	5,026,400	4,751,800	4,356,400	4,343,700	3,988,900	3,677,800	3,385,800	3,115,800	2,864,900
22,382,700	24,670,300	23,802,300	Materials and Contracts	26,369,000	11	22,085,500	22,874,500	23,490,000	23,859,300	24,273,400	24,488,300	24,850,700	25,077,900	25,391,900	25,539,300
20,368,600	17,939,000	19,197,600	Depreciation and Amortisation	17,162,400	(11)	18,503,900	18,926,700	19,397,600	19,788,900	20,183,600	20,588,900	21,001,500	21,422,900	21,853,200	22,291,300
11,395,000	7,874,600	10,591,200	Other Expenses	11,466,900	8	11,842,500	11,483,100	12,450,000	12,372,200	13,102,200	12,810,400	13,780,900	13,732,400	14,495,400	15,544,700
4,035,000	13,192,200	40,500	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0
84,731,700	90,672,000	81,315,200	Total Expenses from Continuing Operations	82,957,100	2	80,880,600	82,085,700	84,602,400	85,848,800	87,961,900	88,744,500	91,013,900	92,182,000	94,306,300	96,605,200
(157,400)	(736,300)	10,809,500	Net Operating Result for the Year	18,289,700	69	16,373,200	14,537,500	13,332,400	20,392,200	21,516,400	12,850,900	14,141,000	15,141,300	16,837,500	18,558,900
(13,553,100)	(16,400,000)	(4,204,500)	Net Operating Result Before Capital Income	(677,500)	(84)	157,500	1,208,700	2,128,800	3,107,000	3,878,900	4,866,600	6,004,400	6,850,000	8,390,000	9,952,500

GENERAL FUND BALANCE SHEET (\$'000)															
ITEM	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
ASSETS															
Current Assets															
Cash and Investments	40,238	31,942	38,979	36,692	23,400	28,600	22,000	27,700	24,800	25,600	29,500	31,400	35,900	39,900	42,500
Receivables	5,071	5,269	3,779	6,941	7,080	7,190	7,370	7,560	7,750	7,910	8,070	8,240	8,410	8,580	8,760
Inventories	1,010	996	1,407	808	830	850	880	910	940	960	980	1,000	1,020	1,050	1,080
Other	704	57	(355)	181	190	200	210	220	230	240	250	260	270	280	290
Total Current Assets	47,023	38,264	43,810	44,622	31,500	36,840	30,460	36,390	33,720	34,710	38,800	40,900	45,600	49,810	52,630
Non Current Assets															
Investments	9,259	9,277	5,150	3,811	7,400	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Receivables	157	156	112	114	120	130	140	150	160	170	180	190	200	210	220
Inventories	2,816	3,051	2,459	3,015	3,080	3,130	3,210	3,300	3,390	3,460	3,530	3,610	3,690	3,770	3,850
Infrastructure, Property, Plant and Equipment	732,433	749,424	809,504	820,963	847,750	871,690	891,650	895,080	923,200	934,820	934,130	936,660	937,010	939,230	943,500
Investment Property	18,350	18,404	21,282	21,977	22,420	22,760	23,330	23,920	24,520	25,020	25,530	26,050	26,580	27,120	27,670
Total Non-Current Assets	763,015	780,312	838,507	849,880	880,770	901,210	921,830	925,950	954,770	966,970	966,870	970,010	970,980	973,830	978,740
TOTAL ASSETS	810,038	818,576	882,317	894,502	912,270	938,050	952,290	962,340	988,490	1,001,680	1,005,670	1,010,910	1,016,580	1,023,640	1,031,370
LIABILITIES															
Current Liabilities															
Payables	4,962	7,507	6,249	6,978	7,120	7,230	7,420	7,610	7,810	7,970	8,130	8,300	8,470	8,640	8,820
Borrowings	5,565	5,556	3,793	3,696	3,172	3,236	3,307	3,029	3,527	3,068	2,333	2,059	1,430	1,425	0
Provisions	7,286	6,585	6,466	6,936	7,100	7,300	7,500	7,700	7,900	8,100	8,300	8,500	8,700	8,900	9,100
Total Current Liabilities	17,813	19,648	16,508	17,610	17,392	17,766	18,227	18,339	19,237	19,138	18,763	18,859	18,600	18,965	17,920
Non Current Liabilities															
Payables	540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	22,056	20,183	19,400	16,319	14,287	23,264	22,458	19,428	24,242	21,174	18,840	16,781	15,352	13,927	13,927
Provisions	3,938	4,568	4,560	4,466	4,700	5,000	5,300	5,600	5,900	6,200	6,500	6,800	7,200	7,600	8,000
Total Non-Current Liabilities	26,534	24,751	23,960	20,785	18,987	28,264	27,758	25,028	30,142	27,374	25,340	23,581	22,552	21,527	21,927
TOTAL LIABILITIES	44,347	44,399	40,468	38,395	36,380	46,030	45,984	43,367	49,378	46,512	44,104	42,440	41,151	40,492	39,847
Net Assets	765,691	774,177	841,849	856,107	875,891	892,020	906,306	918,973	939,112	955,169	961,566	968,470	975,429	983,148	991,523
EQUITY															
Retained Earnings	487,632	488,865	498,603	507,454	520,191	530,920	536,106	539,473	550,112	558,369	556,766	555,570	554,229	553,448	553,223
Revaluation Reserves	278,059	285,312	343,246	348,653	355,700	361,100	370,200	379,500	389,000	396,800	404,800	412,900	421,200	429,700	438,300
Council Equity Interest	765,691	774,177	841,849	856,107	875,891	892,020	906,306	918,973	939,112	955,169	961,566	968,470	975,429	983,148	991,523

WATER SUPPLY BALANCE SHEET (\$'000)															
ITEM	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
ASSETS															
Current Assets															
Cash and Investments	9,520	9,662	9,094	9,625	9,360	8,970	9,630	9,260	9,210	7,110	7,960	7,030	6,530	8,060	8,060
Receivables	1,866	2,095	2,062	2,043	2,090	2,130	2,190	2,250	2,310	2,360	2,410	2,460	2,510	2,570	2,630
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	121	118	130	140	150	160	170	180	190	200	210	220	230
Total Current Assets	11,386	11,757	11,277	11,786	11,580	11,240	11,970	11,670	11,690	9,650	10,560	9,690	9,250	10,850	10,920
Non Current Assets															
Investments	1,298	1,240	1,241	952	952	952	952	952	952	952	952	952	952	952	952
Receivables	165	164	153	108	120	130	140	150	160	170	180	190	200	210	220
Inventories	0	0	0	11	100	200	300	400	500	600	700	800	900	1,000	1,100
Infrastructure, Property, Plant and Equipment	108,371	111,486	68,999	71,157	73,300	75,200	77,600	79,700	80,300	84,600	87,600	90,000	92,300	90,500	88,700
Investment Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	109,834	112,890	70,393	72,228	74,472	76,482	78,992	81,202	81,912	86,322	89,432	91,942	94,352	92,662	90,972
TOTAL ASSETS	121,220	124,647	81,670	84,014	86,052	87,722	90,962	92,872	93,602	95,972	99,992	101,632	103,602	103,512	101,892
LIABILITIES															
Current Liabilities															
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Provisions	146	124	143	133	140	150	160	170	180	190	200	210	220	230	240
Total Current Liabilities	146	124	143	133	140	150	160	170	180	190	200	210	220	230	240
Non Current Liabilities															
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Provisions	0	0	16	14	20	30	40	50	60	70	80	90	100	110	120
Total Non-Current Liabilities	0	0	16	14	20	30	40	50	60	70	80	90	100	110	120
TOTAL LIABILITIES	146	124	159	147	160	180	200	220	240	260	280	300	320	340	360
Net Assets	121,074	124,523	81,511	83,867	85,892	87,542	90,762	92,652	93,362	95,712	99,712	101,332	103,282	103,172	101,532
EQUITY															
Retained Earnings	37,328	37,912	39,088	40,469	41,592	42,542	44,562	45,252	44,782	46,112	49,112	49,632	50,482	49,272	46,532
Revaluation Reserves	83,746	86,611	42,423	43,398	44,300	45,000	46,200	47,400	48,600	49,600	50,600	51,700	52,800	53,900	55,000
Council Equity Interest	121,074	124,523	81,511	83,867	85,892	87,542	90,762	92,652	93,362	95,712	99,712	101,332	103,282	103,172	101,532

WASTEWATER BALANCE SHEET (\$'000)

ITEM	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
ASSETS															
Current Assets															
Cash and Investments	29,502	18,057	12,826	13,588	9,970	8,540	9,970	12,500	12,370	12,420	13,080	17,640	22,730	28,400	34,790
Receivables	1,780	1,335	1,243	1,305	1,340	1,370	1,410	1,450	1,490	1,520	1,560	1,600	1,640	1,680	1,720
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	422	0	0	0	0	0	0	0	0	0	0	0	0
Total Current Assets	31,282	19,392	14,491	14,893	11,310	9,910	11,380	13,950	13,860	13,940	14,640	19,240	24,370	30,080	36,510
Non Current Assets															
Investments	329	519	1,749	1,344	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
Receivables	319	190	230	139	150	180	170	180	190	200	210	220	230	240	250
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure, Property, Plant and Equipment	253,533	264,586	196,722	198,622	202,200	203,400	204,500	207,000	209,600	210,400	211,400	208,400	205,400	202,400	199,300
Investment Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	254,181	265,295	198,701	200,105	203,750	204,980	206,070	208,580	211,190	212,000	213,010	210,020	207,030	204,040	200,950
TOTAL ASSETS	285,463	284,687	213,192	214,998	215,060	214,870	217,450	222,530	225,050	225,940	227,650	229,260	231,400	234,120	237,460
LIABILITIES															
Current Liabilities															
Payables	4,379	83	162	125	130	140	150	160	170	180	190	200	210	220	230
Borrowings	2,985	2,495	2,793	2,958	3,096	3,134	3,280	2,454	2,654	2,844	3,037	3,235	3,430	3,627	3,824
Provisions	461	452	437	482	500	510	530	550	570	590	610	630	650	670	690
Total Current Liabilities	7,225	3,030	3,392	3,565	3,726	3,784	3,960	3,164	3,394	3,614	3,837	4,065	4,290	4,517	4,744
Non Current Liabilities															
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	65,130	63,719	61,582	58,925	55,829	52,695	49,415	46,962	44,308	41,463	38,426	35,191	31,761	28,134	24,310
Provisions	0	0	43	45	100	200	300	400	500	600	700	800	900	1,000	1,100
Total Non-Current Liabilities	65,130	63,719	61,625	58,970	55,929	52,895	49,715	47,362	44,808	42,063	39,126	35,991	32,661	29,134	25,410
TOTAL LIABILITIES	72,355	66,749	65,017	62,535	59,655	56,679	53,675	50,525	48,202	45,678	42,963	40,056	36,951	33,651	30,154
Net Assets	213,108	217,938	148,175	152,463	155,405	158,191	163,775	172,005	176,848	180,263	184,687	189,204	194,449	200,469	207,306
EQUITY															
Retained Earnings	108,417	107,971	96,711	98,161	100,005	101,891	105,975	112,705	116,048	118,163	121,287	124,504	128,449	133,069	138,508
Revaluation Reserves	104,691	109,967	51,464	54,302	55,400	56,300	57,800	59,300	60,800	62,100	63,400	64,700	66,000	67,400	68,800
Council Equity Interest	213,108	217,938	148,175	152,463	155,405	158,191	163,775	172,005	176,848	180,263	184,687	189,204	194,449	200,469	207,306

CONSOLIDATED BALANCE SHEET (\$'000)															
ITEM	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
ASSETS															
Current Assets															
Cash and Investments	79,260	59,661	60,899	59,905	42,730	46,110	41,600	49,460	46,380	45,130	50,540	56,070	65,160	76,360	86,350
Receivables	8,717	8,699	7,084	10,289	10,510	10,690	10,970	11,260	11,550	11,790	12,040	12,300	12,560	12,830	13,110
Inventories	1,010	996	1,407	808	830	850	880	910	940	960	980	1,000	1,020	1,050	1,080
Other	704	57	188	299	320	340	360	380	400	420	440	460	480	500	520
Total Current Assets	89,691	69,413	69,578	71,301	54,390	57,990	53,810	62,010	59,270	58,300	64,000	69,830	79,220	90,740	100,060
Non Current Assets															
Investments	10,886	11,036	8,140	6,107	9,752	5,852	5,852	5,852	5,852	5,852	5,852	5,852	5,852	5,852	5,852
Receivables	641	510	495	361	390	420	450	480	510	540	570	600	630	660	690
Inventories	2,816	3,051	2,459	3,026	3,180	3,330	3,510	3,700	3,890	4,060	4,230	4,410	4,590	4,770	4,950
Infrastructure, Property, Plant and Equipment	1,094,337	1,125,498	1,075,225	1,090,742	1,123,250	1,150,290	1,173,750	1,181,780	1,213,100	1,229,820	1,233,130	1,235,060	1,234,710	1,232,130	1,231,500
Investment Property	18,350	18,404	21,282	21,977	22,420	22,760	23,330	23,920	24,520	25,020	25,530	26,050	26,580	27,120	27,670
Total Non-Current Assets	1,127,030	1,158,497	1,107,601	1,122,213	1,158,992	1,182,652	1,206,892	1,215,732	1,247,872	1,265,292	1,269,312	1,271,972	1,272,362	1,270,532	1,270,662
TOTAL ASSETS	1,216,721	1,227,910	1,177,179	1,193,514	1,213,382	1,240,642	1,260,702	1,277,742	1,307,142	1,323,592	1,333,312	1,341,802	1,351,582	1,361,272	1,370,722
LIABILITIES															
Current Liabilities															
Payables	9,341	7,590	6,411	7,103	7,250	7,370	7,570	7,770	7,980	8,150	8,320	8,500	8,680	8,860	9,050
Borrowings	7,950	8,051	6,586	6,654	6,268	6,370	6,587	5,483	6,181	5,912	5,370	5,294	4,860	5,052	3,824
Provisions	7,883	7,161	7,046	7,551	7,740	7,980	8,190	8,420	8,650	8,880	9,110	9,340	9,570	9,800	10,030
Total Current Liabilities	25,184	22,802	20,043	21,308	21,258	21,700	22,347	21,673	22,811	22,942	22,800	23,134	23,110	23,712	22,904
Non Current Liabilities															
Payables	540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	87,186	83,902	80,982	75,244	70,117	75,960	71,873	66,390	68,549	62,637	57,267	51,973	47,113	42,061	38,237
Provisions	3,938	4,568	4,619	4,525	4,820	5,230	5,640	6,050	6,460	6,870	7,280	7,690	8,200	8,710	9,220
Total Non-Current Liabilities	91,664	88,470	85,601	79,769	74,937	81,190	77,513	72,440	75,009	69,507	64,547	59,663	55,313	50,771	47,457
TOTAL LIABILITIES	116,848	111,272	105,644	101,077	96,195	102,890	99,860	94,113	97,820	92,449	87,347	82,797	78,423	74,483	70,361
Net Assets	1,099,873	1,116,638	1,071,535	1,092,437	1,117,188	1,137,752	1,160,842	1,183,630	1,209,322	1,231,143	1,245,965	1,259,005	1,273,159	1,286,789	1,300,361
EQUITY															
Retained Earnings	633,377	634,748	634,402	646,084	661,788	675,352	686,642	697,430	710,922	722,643	727,165	729,705	733,159	735,789	738,261
Revaluation Reserves	466,496	481,890	437,133	446,353	455,400	462,400	474,200	486,200	498,400	508,500	518,800	529,300	540,000	551,000	562,100
Council Equity Interest	1,099,873	1,116,638	1,071,535	1,092,437	1,117,188	1,137,752	1,160,842	1,183,630	1,209,322	1,231,143	1,245,965	1,259,005	1,273,159	1,286,789	1,300,361